

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
---	---	---

Part I Annual Report Identification Information	
For calendar plan year 2021 or fiscal plan year beginning <u>07/01/2021</u> and ending <u>06/30/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	▶ ☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
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	<u>COMCARE, INC. 401(K) PLAN</u>		1b Three-digit plan number (PN) ▶	<u>004</u>
			1c Effective date of plan	<u>04/01/2002</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)	<u>COMCARE, INC.</u> <u>PO BOX 1885</u> <u>GREENEVILLE, TN 37744</u> <u>100 PENNSYLVANIA AVENUE</u> <u>GREENEVILLE, TN 37743</u>		2b Employer Identification Number (EIN)	<u>62-1019649</u>
			2c Plan Sponsor's telephone number	<u>423-638-3926</u>
			2d Business code (see instructions)	<u>623000</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>04/12/2023</u>	<u>CATHY THOMAS</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	213
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)	139
a(2) Total number of active participants at the end of the plan year		6a(2)	125
b Retired or separated participants receiving benefits.....		6b	13
c Other retired or separated participants entitled to future benefits		6c	57
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	195
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	196
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	193
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	5
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 2L 2S 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>2</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
---	--	--

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022	
A Name of plan COMCARE, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 COMCARE, INC.	D Employer Identification Number (EIN) 62-1019649

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

1 Coverage Information:

(a) Name of insurance carrier
TIAA-CREF

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-1624203	69345	335062	42	07/01/2021	06/30/2022

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	20139
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	134319

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b	Balance at the end of the previous year	7b	19725
----------	---	-----------	-------

c	Additions: (1) Contributions deposited during the year	7c(1)		
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	735	
	(4) Transferred from separate account.....	7c(4)		
	(5) Other (specify below)	7c(5)		
	▶			

(6) Total additions	7c(6)	735
---------------------------	--------------	-----

d	Total of balance and additions (add lines 7b and 7c(6))	7d	20460
----------	--	-----------	-------

e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	321	
	(2) Administration charge made by carrier.....	7e(2)		
	(3) Transferred to separate account.....	7e(3)		
	(4) Other (specify below)	7e(4)		
	▶			

(5) Total deductions	7e(5)	321
----------------------------	--------------	-----

f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	20139
----------	--	-----------	-------

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
--	--	--

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022		
A Name of plan COMCARE, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 004	
C Plan sponsor's name as shown on line 2a of Form 5500 COMCARE, INC.	D Employer Identification Number (EIN) 62-1019649	

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

1 Coverage Information:

(a) Name of insurance carrier TRANSAMERICA LIFE INSURANCE COMPANY
--

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0989781	86231	804435-000	136	07/01/2021	06/30/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.	
(a) Total amount of commissions paid 9838	(b) Total amount of fees paid 1632

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid WELLS FARGO ADVISORS INS AGENCY LLC PRODUCER-LOCKE Y CARTER 401 S. TRYON STREET, 11TH FLOOR CHARLOTTE, NC 28202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4919			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid WELLS FARGO ADVISORS INS AGENCY LLC PRODUCER - MICHAEL JOHN LEMARBRE 401 S. TRYON STREET, 11TH FLOOR CHARLOTTE, NC 28202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4821			3

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

WELLS FARGO ADVISORS INS AGENCY LLC

PRODUCER - JERRY J. FAERBER
401 S. TRYON STREET, 11TH FLOOR
CHARLOTTE, NC 28202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
98			3

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

ERISA SERVICES, INC.

P.O. BOX 24628,
KNOXVILLE, TN 37933

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	1632	FEES	5

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	2720521

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	0
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b	Balance at the end of the previous year	7b	168331
----------	---	-----------	---------------

c	Additions: (1) Contributions deposited during the year	7c(1)	60678	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	1398	
	(4) Transferred from separate account.....	7c(4)	7836	
	(5) Other (specify below)	7c(5)	4806	

▶ **FORFEITURE CREDITS, LOAN INTEREST PAID, LOAN PRINCIPAL**

(6) Total additions	7c(6)	74718
---------------------------	--------------	--------------

d	Total of balance and additions (add lines 7b and 7c(6))	7d	243049
----------	--	-----------	---------------

e Deductions:

	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	25600	
	(2) Administration charge made by carrier.....	7e(2)	1013	
	(3) Transferred to separate account.....	7e(3)	196	
	(4) Other (specify below)	7e(4)	11583	

▶ **ADMIN FEE, TPA FEE, FID SVCS, FORF AMOUNT, FORF WDS, LN ISSUED FULL DISTRIB FEES, LN MAINT FEES**

(5) Total deductions	7e(5)	38392
----------------------------	--------------	--------------

f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	204657
----------	--	-----------	---------------

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022		
A Name of plan COMCARE, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 COMCARE, INC.	D Employer Identification Number (EIN) 62-1019649	

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

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
TIAA
13-1624203
(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
TRANSAMERICA LIFE INSURANCE COMPANY
39-0989781
(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)

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

(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?
15 37 52 62 64 67	RECORDKEEPER	19626	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

ERISA SERVICES, INC.

62-1200951

(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?
15 37 64	RECORDKEEPER	5593	Yes ☒ No ☐	Yes ☒ No ☐	134	Yes ☐ No ☒

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

MESIROW FINANCIAL, INC.

36-3194849

(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 ADVISORY-PLAN	651	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan <u>COMCARE, INC. 401(K) PLAN</u>	B Three-digit plan number (PN)	<u>004</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>COMCARE, INC.</u>	D Employer Identification Number (EIN) <u>62-1019649</u>	

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

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TA PARTNERS STOCK INDEX</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-587</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>14874</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TIAA REAL ESTATE</u>				
b Name of sponsor of entity listed in (a): <u>TIAA-CREF</u>				
c EIN-PN <u>13-1624203-004</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10477</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET RUSSELL SM CAP INX</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-033</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>782</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET INTERNATIONAL INDEX</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-035</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>14974</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LIFEPAATH INDEX RETIREMENT</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-047</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>628503</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TA LIFE GOAL 2060</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-612</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>52254</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TA LIFE GOAL 2025</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-049</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>89107</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: TA LIFE GOAL 2035		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-050	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53296
a Name of MTIA, CCT, PSA, or 103-12 IE: TA LIFE GOAL 2045		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-051	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31197
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPACIFIC GROWTH		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-068	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1397
a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN SMALL CAP VALUE		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-078	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1106
a Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES INV GRADE BOND		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-086	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6653
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO ALL ASSET		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-599	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 97341
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD REIT INDEX		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-099	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8996
a Name of MTIA, CCT, PSA, or 103-12 IE: PIONEER FUNDAMENTAL GROWTH		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-600	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21810
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO OPPENHEIMER INTERNATIONAL B		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-089	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58231
a Name of MTIA, CCT, PSA, or 103-12 IE: TA LIFE GOAL 2030		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-111	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 756332

a Name of MTIA, CCT, PSA, or 103-12 IE: TA LIFE GOAL 2040		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-112	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 52464
a Name of MTIA, CCT, PSA, or 103-12 IE: TA LIFE GOAL 2050		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-113	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 141810
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS AMCAP		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-249	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 175263
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS GROWTH FUND OF AMER		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-250	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28397
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW PERSPECTIVE		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-259	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 32877
a Name of MTIA, CCT, PSA, or 103-12 IE: IVY SCIENCE & TECHNOLOGY		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-271	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO ADVANTAGE PRECIOUS META		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-276	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13354
a Name of MTIA, CCT, PSA, or 103-12 IE: FIRST EAGLE OVERSEAS		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-291	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2587
a Name of MTIA, CCT, PSA, or 103-12 IE: AEGON US HIGH YIELD		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-293	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5026
a Name of MTIA, CCT, PSA, or 103-12 IE: NEUBERGER BERMAN SUSTAINABLE EQUITY		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-300	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3440

a Name of MTIA, CCT, PSA, or 103-12 IE: VIRTUS CREDEX MID-CAP VALUE EQUITY		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-302	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8756
a Name of MTIA, CCT, PSA, or 103-12 IE: AEGON US CORE PLUS		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-312	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2851
a Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD LIFESTRATEGY CONSERV GR		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-501	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO OPPENHEIMER DEVELOPING MKT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-471	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15832
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO REAL RETURN		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-473	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5358
a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS HENDERSON TRITON		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-583	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13291
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD LIFESTRATEGY MODERAT GWTH		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-504	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6854
a Name of MTIA, CCT, PSA, or 103-12 IE: TA LIFE GOAL 2055		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-505	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 148752
a Name of MTIA, CCT, PSA, or 103-12 IE: MFS UTILITIES		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-519	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 74236
a Name of MTIA, CCT, PSA, or 103-12 IE: LORD ABBETT VALUE OPPORTUNITIES		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-536	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 101388

a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM JENNISON MID CAP GWTH

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-542	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12010
--------------------------------	------------------------	---

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

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-579	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 38590
--------------------------------	------------------------	---

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

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-580	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 533
--------------------------------	------------------------	---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022		
A Name of plan COMCARE, INC. 401(K) PLAN	B Three-digit plan number (PN) ►	004
C Plan sponsor's name as shown on line 2a of Form 5500 COMCARE, INC.	D Employer Identification Number (EIN) 62-1019649	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	116962	135332
(2) Participant contributions.....	1b(2)	550	467
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	71496	67916
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	3097183	2935655
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	162383	123842
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	188029	20139
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3636603	3283351

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3636603	3283351
---	-----------	---------	---------

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)	132410	
(B) Participants	2a(1)(B)	206574	
(C) Others (including rollovers).....	2a(1)(C)	21851	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		360835
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	3300	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3300
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		-415889
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		-51754
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	275628	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		275628
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	25870	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		25870
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		301498
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-353252
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: CRAINE, THOMPSON & JONES, P.C.

(2) EIN: 62-1099059

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		329000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan COMCARE, INC. 401(K) PLAN	B Three-digit plan number (PN) ► 004
C Plan sponsor's name as shown on line 2a of Form 5500 COMCARE, INC.	D Employer Identification Number (EIN) 62-1019649

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 39-0989781		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2021
v. 201209

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 _____

Comcare, Inc.
401(k) Plan

Financial Statements

June 30, 2022 and 2021

Comcare, Inc. 401(k) Plan

Table of Contents

June 30, 2022 and 2021

Financial Statements	
Independent Auditor's Report	1 - 3
Statement of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6 - 14
Supplemental Information	
Schedule of Assets Held at End of Year	15

CRANE, THOMPSON & JONES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

225 WEST FIRST NORTH STREET
SUITE 300, MILLENNIUM SQUARE
P.O. BOX 1779
MORRISTOWN, TENNESSEE 37816-1779
PHONE: (423) 586-7650

248 BRUCE STREET
SUITE 8
SEVIERVILLE, TENNESSEE 37862
PHONE: (865) 366-1450
FAX: (423) 586-0705

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
the Comcare, Inc. 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the Fiscal Year 2022 Financial Statements

We have performed an audit the financial statements of Comcare, Inc. 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of June 30, 2022, and the related statements of changes in net assets available for benefits for the years ended June 30, 2022, and the related notes to the financial statements (Fiscal Year 2022 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Fiscal Year 2022 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), our 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 June 30, 2022, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the Fiscal Year 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Fiscal Year 2022 Financial Statements* section:

- the amounts and disclosures in the accompanying Fiscal Year 2022 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 (GAAP);
- the certified investment information in the accompanying Fiscal Year 2022 financial statements 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 Fiscal Year 2022 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Fiscal Year 2022 Financial Statements* section of our report. We are required to be independent of Comcare, Inc. 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Fiscal Year 2022 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, 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 Comcare, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are issued.

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 to such participants.

Auditor's Responsibilities for the Audit of the Fiscal Year 2022 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Fiscal Year 2022 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the Fiscal Year 2022 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 our 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 or 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, we:

- 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 test 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 Comcare, Inc. 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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Comcare, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our 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 Fiscal Year 2022 financial statements, and reading the disclosures relating to certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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.

We are 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 we identified during the audit.

Other Matters – Fiscal Year 2022 Supplemental Schedules Required by ERISA

The supplemental schedules of assets held at end of year is presented for purposes of additional analysis and are not a required part of the Fiscal Year 2022 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 Fiscal Year 2022 financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the Fiscal Year 2022 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Fiscal Year 2022 financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 our opinion,

- the form and content of the supplemental schedules, other than the information in the supplemental schedules 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 Disclosures under ERISA.
- the certified investment information in the supplemental schedules 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 Fiscal Year 2021 Financial Statements

We were engaged to audit the Fiscal Year 2021 financial statements of Comcare, Inc. 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 us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated January 26, 2022, we indicated that (a) because of the significance of the information that we did not audit, we were not able to express an opinion on the 2020 financial statements and (b) the form and content of the information included in the Fiscal Year 2021 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.

Claire, Thompson & Jones, P.C.

Morristown, Tennessee
February 28, 2023

Comcare, Inc. 401(k) Plan
Statement of Net Assets Available for Benefits
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
INVESTMENTS - Participant Directed		
Registered investment companies	\$ 3,046,471	\$ 3,416,673
Pooled separate account	10,477	8,607
Insurance company general account (unallocated contracts)	20,139	19,725
Total investments	<u>3,077,087</u>	<u>3,445,005</u>
RECEIVABLES		
Employee	550	550
Employer	129,244	122,748
Notes receivable from participants	67,916	71,496
Total receivables	<u>197,710</u>	<u>194,794</u>
TOTAL ASSETS	3,274,797	3,639,799
LIABILITIES		
Accounts payable	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 3,274,797</u></u>	<u><u>\$ 3,639,799</u></u>

See auditor's report and notes to financial statements.

Comcare, Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ADDITIONS		
Additions to net assets attributed to:		
Investment income		
Net appreciation (depreciation) in		
fair value of investments	\$ (418,192)	\$ 666,901
Interest income	3,300	4,452
Contributions		
Rollover	21,851	-
Employer	120,605	115,028
Employee	207,068	203,403
TOTAL ADDITIONS	<u>(65,368)</u>	<u>989,784</u>
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	273,775	249,693
Administrative expenses	25,859	23,651
TOTAL DEDUCTIONS	<u>299,634</u>	<u>273,344</u>
NET INCREASE (DECREASE)	(365,002)	716,440
TRANSFERS	-	-
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING	<u>3,639,799</u>	<u>2,923,359</u>
NET ASSETS AVAILABLE FOR BENEFITS, ENDING	<u>\$ 3,274,797</u>	<u>\$ 3,639,799</u>

See auditor's report and notes to financial statements.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 1 – Description of Plan

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

- a) **General** – The Plan is a defined contribution plan covering all full-time employees of the Organization who have one year (1,000 hours) of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
- b) **Contributions** – Participants may make rollover contributions to the Plan. The Plan will accept direct and indirect rollover distributions from a qualified plan described in Code Section 401(a) or 403(b), an annuity contract described in Code Section 403(b), or an eligible plan under Code Section 457(b) that is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state. The Plan will accept rollover contributions from an individual retirement account or annuity described in Code Section 408(a) or 408(b). The Plan also accepts transfer contributions. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions. Effective July 1, 2013, the Plan was amended to include an automatic enrollment provision. Participants will be automatically enrolled in the Plan with a 6% pre-tax deferral in the initial year plus increases of 1% per year up to a maximum of 10%. The employee must complete a change form if electing not to participate in the Plan, to decrease the deferral percentage, or change from pre-tax to Roth deferrals. The Organization may make profit sharing contributions equal to a discretionary percentage to be determined from year to year. The determination will be made at the end of the fiscal year. During the year ended June 30, 2022 and 2021, the Company elected to contribute 2.5 percent and 2.5 percent, respectively, of employee earnings. The allocation to each qualifying participant is in the same ratio that each qualifying participant's compensation for the Plan year bears to the total of compensation of all qualifying participants for the Plan year. The Company may also make Qualified Non-elective Contributions on behalf of non-highly compensated employees under a compensation-based allocation ratio. During the years ended June 30, 2022 and 2021, there were no discretionary or qualified non-elective contributions. Participants direct the investment of all employer contributions into various investment options offered by the Plan. Contributions are subject to certain limitations.
- c) **Participant Accounts** – Each participant's account is credited with the allocations of (a) the Company's contribution and, (b) earnings on participant directed investments, and charged with an allocation of administrative expenses and individual investment account fees. Allocations are based on participant individual investment account earnings, account balances and a pay formula, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
- d) **Vesting** – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service. A participant also becomes fully vested if the participant dies, incurs a disability, or satisfies the conditions for early retirement age.

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 1 – Description of Plan (Continued)

- e) **Notes Receivable from Participants** – Participants may borrow from their fund accounts a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the vested balance in the participant's individual account and bear interest at rates ranging from 4.25% to 6.50%, which are based upon the prime rate published by the Wall Street Journal plus 1%. Principal and interest are paid ratably through payroll deductions. Loans may not exceed five years unless obtained to purchase the participant's principal residence.
- f) **Payment of Benefits** – On termination of service due to retirement or termination, a participant will receive a lump-sum cash amount equal to the value of the participant's vested interest in his or her account as soon as administratively feasible, at the Participant's election. Regardless of the vesting schedule, upon death, disability, or satisfaction of early retirement conditions, a participant becomes fully vested. Hardship distributions and in-service distributions are permitted. Employees may withdraw their rollover and transfer contributions to the Plan at any time.
- g) **Forfeited Accounts** – At June 30, 2022 and 2021, forfeited non-vested accounts totaled \$2,931 and \$5,386, respectively. These accounts will be used to reduce employer contributions or administrative expenses. During the years ended June 30, 2022 and 2021, employer contributions were reduced from forfeited non-vested accounts in the amount of \$8,639 and \$7,720, respectively. During the years ended June 30, 2022 and 2021, administrative expenses were reduced from forfeited non-vested accounts in the amount of \$0 and \$15, respectively.

NOTE 2 – Summary of Significant Accounting Policies

- a) **Basis of Accounting** – The financial statements of the Plan are prepared on the accrual basis of accounting. Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.
- b) **Use of Estimates** – The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 2 – Summary of Significant Accounting Policies (Continued)

- c) **Investment Valuation and Income Recognition** – Investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.
- d) **Payment of Benefits** – Benefits are recorded when paid.
- e) **Operating Expenses** – Certain operating expenses, such as administration fees, of the Plan are paid by the sponsor.
- f) **Date of Management's Review** – Subsequent events were evaluated through February 28, 2023, which is the date the financial statements were available to be issued.

NOTE 3 – Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature 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, Level 2 inputs consist of observable inputs other than quoted prices for identical assets (Level 1). Level 3 inputs are unobservable and 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 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. The three levels of the fair value hierarchy are described below:

Level 1 Fair Value Measurements - The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U. S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded. The fair values of common stocks are based on the closing price reported on the active market where the individual securities are traded.

Level 2 Fair Value Measurements - The fair value of collective trust funds is based on quoted prices for similar assets in active markets for the shares held by the Plan at year-end. The fair values are based on the closing price reported on the active market where the similar shares are traded.

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 3 – Fair Value Measurements (Continued)

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

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

Insurance Company General Contract: The TIAA Traditional Annuity is reported at contract value. The contract value of the TIAA Traditional Annuity equals the accumulated cash contributions, interest credited to the Plan's contracts, and transfers, if any, less any withdrawals and transfers, if any. The TIAA Traditional Annuity is not available for sale or transfer on any securities exchange. Accordingly, transactions in similar investment instruments are not observable. While transactions involving the purchases/sales of individual TIAA Traditional contracts are not observable in a public marketplace, contract value may provide a good approximation of fair value.

Separate Accounts of Insurance Company: The TIAA Real Estate Account generally invests in real estate properties and real estate-related investments. The Real Estate Account's value is principally derived from the market value of the underlying real estate holdings or other real estate-related investments. Real estate holdings are valued principally using external appraisals, which are estimates of property values based on a professional's opinion. The Real Estate Account sometimes holds securities as well. These are generally priced using values obtained from independent pricing sources. Unit values are calculated each day.

Registered Investment Companies – Mutual Funds: The shares of registered investment companies reported on the Plan statements are valued by the mutual funds themselves. The mutual fund net asset values are reported by the fund companies to Transamerica Life Insurance Company upon the daily market close. Fund companies can also transmit net asset values through the DTCC/NSCC. In addition, the unit investment trust uses Vertical Management Systems as another source of pricing information, as well as to validate accuracy. More detailed information about mutual fund pricing and valuation techniques used for the fund's underlying securities may be obtained by referring to the fund's prospectus, which is generally obtainable from the fund family's internet site.

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

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 3 – Fair Value Measurements (Continued)

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of June 30, 2022 and 2021.

Assets at Fair Value as of June 30, 2022				
	Fair Value Hierarchy Level			Total
	Level 1	Level 2	Level 3	
Assets				
Insurance company general contract	\$ -	\$ -	\$ 20,139	\$ 20,139
Separate accounts of insurance company:				
Real estate	10,477	-	-	10,477
Mutual Funds:				
Money market	24,115	-	-	24,115
Index funds	268,089	-	-	268,089
Balanced funds	2,128,977	-	-	2,128,977
Growth funds	177,846	-	-	177,846
Fixed income funds	280,298	-	-	280,298
Value funds	167,146	-	-	167,146
Investments at Fair Value	<u>\$ 3,056,948</u>	<u>\$ -</u>	<u>\$ 20,139</u>	<u>\$ 3,077,087</u>
Assets at Fair Value as of June 30, 2021				
	Fair Value Hierarchy Level			Total
	Level 1	Level 2	Level 3	
Assets				
Insurance company general contract	\$ -	\$ -	\$ 19,724	\$ 19,724
Separate accounts of insurance company:				
Real estate	8,607	-	-	8,607
Mutual Funds:				
Money market	24,500	-	-	24,500
Index funds	301,621	-	-	301,621
Balanced funds	2,330,391	-	-	2,330,391
Growth funds	241,032	-	-	241,032
Fixed income funds	290,065	-	-	290,065
Value funds	229,064	-	-	229,064
Investments at Fair Value	<u>\$ 3,425,280</u>	<u>\$ -</u>	<u>\$ 19,724</u>	<u>\$ 3,445,004</u>

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 3 – Fair Value Measurements (Continued)

The following table reconciles the beginning and ending balances of fair value measurements using significant unobservable inputs (Level 3) of the insurance company general contract for the years ended June 30, 2022 and 2021:

Reconciliation for Level 3:		
	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Beginning balance	\$ 19,725	\$ 19,118
Total gains or losses included in changes in net assets available for benefits	735	724
Purchases, issues, sales, and settlements:		
Purchases	-	-
Issues	-	-
Sales	-	-
Distributions	(321)	(117)
Settlements	-	-
Transfers	-	-
Ending balance	<u>\$ 20,139</u>	<u>\$ 19,725</u>
The amount of total gains or losses for the year included in changes in net assets available for benefits attributable to the changes in unrealized gains or losses relating to assets held at the end of the reporting period		
	<u>\$ 491</u>	<u>\$ 540</u>

Gains and losses included in changes in net assets available for benefits for the year ended June 30, 2022 and 2021, are reported in net appreciation in fair value of investments.

The Plan's policy is to recognize transfers into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended June 30, 2022 and 2021, transfers out of Level 3 were due to employees withdrawing TIAA-CREF funds and transferring those funds into Transamerica and Interfund transfers.

NOTE 4 – Information Certified by the Trustee (Unaudited)

The June 30, 2022 and 2021, Statement of Net Assets Available for Benefits, the investment activities included on the Statement of Changes in Net Assets Available for Benefits for the years ended June 30, 2022 and 2021, and the accompanying notes to the financial statements were prepared in part or entirely from information certified by the custodians, TIAA-CREF on behalf of JPMorgan Chase Bank, and Transamerica Life Insurance Company in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The information certified includes total investments of \$3,145,003 and \$3,516,501 at June 30, 2022 and 2021, respectively, and related income (loss) of \$(365,002) and \$716,440 for the years ended June 30, 2022 and 2021, respectively. The Plan administrator has received from the Trustees a certification that the information provided is complete and accurate.

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 5 – Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE 6 – Terminated Participants

Net assets available for benefits at June 30, 2022 and 2021, include \$456,481 and \$544,884, respectively, allocated to the accounts of persons who as of or prior to the Plan year end had terminated employment with the Plan sponsor. Of this amount \$446,738 and \$538,600, respectively, is payable to the former participants upon request.

NOTE 7 – Reconciliation of Financial Statements to Schedule H of Form 5500

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

	Financial Statements	Schedule H Form 5500	Difference
Investments	\$ 3,077,087	\$ 3,079,483	\$ (2,396)
Receivables	129,794	135,799	(6,005)
Net assets available for benefits	3,274,797	3,283,201	(8,404)
Investment earnings	(414,892)	(412,739)	(2,153)
Benefits paid to participants	273,775	275,628	(1,853)
Employer contributions	120,605	132,410	(11,805)
Administrative expenses	25,859	25,870	(11)
Plan net income	(365,002)	(353,402)	(11,600)

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 8 – Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated March 31, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2018.

NOTE 9 – Risks and Uncertainties

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

NOTE 10 – Party-In-Interest Transactions

Plan investments are managed by TIAA-CREF acting on behalf of JPMorgan Chase Bank and Transamerica Life Insurance Company, the trustees/custodians of the Plan, which is a Plan fiduciary as defined by the Plan and, therefore, any transactions with this fiduciary qualify as party-in-interest transactions. Amounts paid by the Plan for the participant account withdrawal fees and administrative expenses were \$25,859 and \$23,651, respectively, for the years ended June 30, 2022 and 2021. The Plan fiduciaries have also received compensation directly from the investment funds which off-set recordkeeping and distribution fees of the Plan. All of these party-in-interest transactions are exempt from the prohibited transaction rules under ERISA.

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 11 – Subsequent Events

The plan administrator evaluated events and transactions subsequent to June 30, 2022, through the date of the independent auditor's report (the date the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. The plan administrator has not identified any other items requiring recognition or disclosure.

In March 2020, the World Health Organization categorized the Coronavirus Disease (COVID-19) as a pandemic, and the President of the United States declared the COVID-19 outbreak a national emergency. The COVID-19 pandemic has led to volatility in financial markets and may affect the fair value of Plan assets. The potential economic impact brought by, and the duration of COVID-19 is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted. The impact on the Plan Sponsor and the Plan could be material.

See auditor's report.

SUPPLEMENTAL INFORMATION

Comcare, Inc. 401(k) Plan
Schedule of Assets (Held at End of Year)
June 30, 2022

EIN 62-1019649
Plan#004

		(c) Description of Investment Including		(e) Current	
(b) Identity of Issue, Borrower,		Maturity Date, Rate of Interest,			
(a)	Lessor, or Similar Party	Collateral, Par, or Maturity Value	(d) Cost	Value	
*	College Retirement Equities Fund	TIAA Traditional	\$ -	\$ 20,139	
*	College Retirement Equities Fund	TIAA Real Estate	-	10,477	
*	College Retirement Equities Fund	CREF Stock R1	-	43,532	
*	College Retirement Equities Fund	CREF Money Market R1	-	24,115	
*	College Retirement Equities Fund	CREF Social Choice R1	-	42	
*	College Retirement Equities Fund	CREF Bond Market R1	-	71	
*	College Retirement Equities Fund	CREF Global Equities R1	-	26,020	
*	College Retirement Equities Fund	CREF Growth R1	-	30,062	
*	Transamerica Life Insurance	American Funds AMCAP Ret Opt	-	175,263	
*	Transamerica Life Insurance	American Funds Europacific Growth Ret Opt	-	1,397	
*	Transamerica Life Insurance	American Funds Growth Fund of America Ret Opt	-	28,397	
*	Transamerica Life Insurance	American Funds New Perspective Ret Opt	-	32,877	
*	Transamerica Life Insurance	First Eagle Overseas Ret Opt	-	2,587	
*	Transamerica Life Insurance	Franklin Small Cap Value Ret Opt	-	1,106	
*	Transamerica Life Insurance	Invesco American Value Ret Opt	-	533	
*	Transamerica Life Insurance	Invesco Developing Markets Ret Opt	-	15,832	
*	Transamerica Life Insurance	Invesco Diversified Dividend Ret Opt	-	38,590	
*	Transamerica Life Insurance	Invesco International Bond Ret Opt	-	58,231	
*	Transamerica Life Insurance	Janus Henderson Triton Ret Opt	-	13,291	
*	Transamerica Life Insurance	Aegon High Yield Ret Opt	-	5,026	
*	Transamerica Life Insurance	Loomis Sayles Investment Grade Bond Ret Opt	-	6,653	
*	Transamerica Life Insurance	Lord Abbett Value Opportunities Ret Opt	-	101,388	
*	Transamerica Life Insurance	MFS Utilities Ret Opt	-	74,236	
*	Transamerica Life Insurance	Neuberger Berman Sustainable Equity Ret Opt	-	3,440	
*	Transamerica Life Insurance	PGIM Jennison Mid Cap Growth	-	12,010	
*	Transamerica Life Insurance	PIMCO All Asset Ret Opt	-	97,341	
*	Transamerica Life Insurance	PIMCO Real Return Ret Opt	-	5,358	
*	Transamerica Life Insurance	Pioneer Fundamental Growth Ret Opt	-	21,810	
*	Transamerica Life Insurance	Aegon US Core Plus Ret Opt	-	2,851	
*	Transamerica Life Insurance	State Street International Index Ret Opt	-	14,974	
*	Transamerica Life Insurance	State Street Russell Small Cap Index Ret Opt	-	782	
*	Transamerica Life Insurance	TA Vanguard REIT Index Ret Opt	-	8,996	
*	Transamerica Life Insurance	Transamerica Partners Stock Index Ret Opt	-	14,874	
*	Transamerica Life Insurance	Vanguard LifeStrategy Moderate Growth Ret Opt	-	6,854	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2025 Ret Opt	-	89,107	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2030 Ret Opt	-	756,332	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2035 Ret Opt	-	53,296	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2040 Ret Opt	-	52,464	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2045 Ret Opt	-	31,196	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2050 Ret Opt	-	141,810	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2055 Ret Opt	-	148,752	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2060 Ret Opt	-	52,254	
*	Transamerica Life Insurance	TA Blackrock LifeGoal Retirement Ret Opt	-	628,503	
*	Transamerica Life Insurance	TA Stable Value Core Opt	-	202,108	
*	Transamerica Life Insurance	Virtus Ceredex Mid-cap Value Equity	-	8,756	
*	Transamerica Life Insurance	Allspring Precious Metals Ret Opt	-	13,354	
*	Transamerica Life Insurance	Participant Loans	-	67,916	
Total Investments			\$ -	\$ 3,145,003	

Comcare, Inc.
401(k) Plan

Financial Statements

June 30, 2022 and 2021

Comcare, Inc. 401(k) Plan

Table of Contents

June 30, 2022 and 2021

Financial Statements	
Independent Auditor's Report	1 - 3
Statement of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6 - 14
Supplemental Information	
Schedule of Assets Held at End of Year	15

CRANE, THOMPSON & JONES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

225 WEST FIRST NORTH STREET
SUITE 300, MILLENNIUM SQUARE
P.O. BOX 1779
MORRISTOWN, TENNESSEE 37816-1779
PHONE: (423) 586-7650

248 BRUCE STREET
SUITE 8
SEVIERVILLE, TENNESSEE 37862
PHONE: (865) 366-1450
FAX: (423) 586-0705

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
the Comcare, Inc. 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the Fiscal Year 2022 Financial Statements

We have performed an audit the financial statements of Comcare, Inc. 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of June 30, 2022, and the related statements of changes in net assets available for benefits for the years ended June 30, 2022, and the related notes to the financial statements (Fiscal Year 2022 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Fiscal Year 2022 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), our 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 June 30, 2022, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the Fiscal Year 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Fiscal Year 2022 Financial Statements* section:

- the amounts and disclosures in the accompanying Fiscal Year 2022 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 (GAAP);
- the certified investment information in the accompanying Fiscal Year 2022 financial statements 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 Fiscal Year 2022 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Fiscal Year 2022 Financial Statements* section of our report. We are required to be independent of Comcare, Inc. 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Fiscal Year 2022 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, 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 Comcare, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are issued.

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 to such participants.

Auditor's Responsibilities for the Audit of the Fiscal Year 2022 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Fiscal Year 2022 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the Fiscal Year 2022 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 our 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 or 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, we:

- 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 test 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 Comcare, Inc. 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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Comcare, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our 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 Fiscal Year 2022 financial statements, and reading the disclosures relating to certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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.

We are 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 we identified during the audit.

Other Matters – Fiscal Year 2022 Supplemental Schedules Required by ERISA

The supplemental schedules of assets held at end of year is presented for purposes of additional analysis and are not a required part of the Fiscal Year 2022 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 Fiscal Year 2022 financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the Fiscal Year 2022 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Fiscal Year 2022 financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 our opinion,

- the form and content of the supplemental schedules, other than the information in the supplemental schedules 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 Disclosures under ERISA.
- the certified investment information in the supplemental schedules 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 Fiscal Year 2021 Financial Statements

We were engaged to audit the Fiscal Year 2021 financial statements of Comcare, Inc. 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 us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated January 26, 2022, we indicated that (a) because of the significance of the information that we did not audit, we were not able to express an opinion on the 2020 financial statements and (b) the form and content of the information included in the Fiscal Year 2021 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.

Claire, Thompson & Jones, P.C.

Morristown, Tennessee
February 28, 2023

Comcare, Inc. 401(k) Plan
Statement of Net Assets Available for Benefits
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
INVESTMENTS - Participant Directed		
Registered investment companies	\$ 3,046,471	\$ 3,416,673
Pooled separate account	10,477	8,607
Insurance company general account (unallocated contracts)	20,139	19,725
Total investments	<u>3,077,087</u>	<u>3,445,005</u>
RECEIVABLES		
Employee	550	550
Employer	129,244	122,748
Notes receivable from participants	67,916	71,496
Total receivables	<u>197,710</u>	<u>194,794</u>
TOTAL ASSETS	3,274,797	3,639,799
LIABILITIES		
Accounts payable	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 3,274,797</u>	<u>\$ 3,639,799</u>

See auditor's report and notes to financial statements.

Comcare, Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ADDITIONS		
Additions to net assets attributed to:		
Investment income		
Net appreciation (depreciation) in		
fair value of investments	\$ (418,192)	\$ 666,901
Interest income	3,300	4,452
Contributions		
Rollover	21,851	-
Employer	120,605	115,028
Employee	207,068	203,403
TOTAL ADDITIONS	<u>(65,368)</u>	<u>989,784</u>
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	273,775	249,693
Administrative expenses	25,859	23,651
TOTAL DEDUCTIONS	<u>299,634</u>	<u>273,344</u>
NET INCREASE (DECREASE)	(365,002)	716,440
TRANSFERS	-	-
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING	<u>3,639,799</u>	<u>2,923,359</u>
NET ASSETS AVAILABLE FOR BENEFITS, ENDING	<u><u>\$ 3,274,797</u></u>	<u><u>\$ 3,639,799</u></u>

See auditor's report and notes to financial statements.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 1 – Description of Plan

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

- a) **General** – The Plan is a defined contribution plan covering all full-time employees of the Organization who have one year (1,000 hours) of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
- b) **Contributions** – Participants may make rollover contributions to the Plan. The Plan will accept direct and indirect rollover distributions from a qualified plan described in Code Section 401(a) or 403(b), an annuity contract described in Code Section 403(b), or an eligible plan under Code Section 457(b) that is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state. The Plan will accept rollover contributions from an individual retirement account or annuity described in Code Section 408(a) or 408(b). The Plan also accepts transfer contributions. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions. Effective July 1, 2013, the Plan was amended to include an automatic enrollment provision. Participants will be automatically enrolled in the Plan with a 6% pre-tax deferral in the initial year plus increases of 1% per year up to a maximum of 10%. The employee must complete a change form if electing not to participate in the Plan, to decrease the deferral percentage, or change from pre-tax to Roth deferrals. The Organization may make profit sharing contributions equal to a discretionary percentage to be determined from year to year. The determination will be made at the end of the fiscal year. During the year ended June 30, 2022 and 2021, the Company elected to contribute 2.5 percent and 2.5 percent, respectively, of employee earnings. The allocation to each qualifying participant is in the same ratio that each qualifying participant's compensation for the Plan year bears to the total of compensation of all qualifying participants for the Plan year. The Company may also make Qualified Non-elective Contributions on behalf of non-highly compensated employees under a compensation-based allocation ratio. During the years ended June 30, 2022 and 2021, there were no discretionary or qualified non-elective contributions. Participants direct the investment of all employer contributions into various investment options offered by the Plan. Contributions are subject to certain limitations.
- c) **Participant Accounts** – Each participant's account is credited with the allocations of (a) the Company's contribution and, (b) earnings on participant directed investments, and charged with an allocation of administrative expenses and individual investment account fees. Allocations are based on participant individual investment account earnings, account balances and a pay formula, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
- d) **Vesting** – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service. A participant also becomes fully vested if the participant dies, incurs a disability, or satisfies the conditions for early retirement age.

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 1 – Description of Plan (Continued)

- e) **Notes Receivable from Participants** – Participants may borrow from their fund accounts a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the vested balance in the participant's individual account and bear interest at rates ranging from 4.25% to 6.50%, which are based upon the prime rate published by the Wall Street Journal plus 1%. Principal and interest are paid ratably through payroll deductions. Loans may not exceed five years unless obtained to purchase the participant's principal residence.
- f) **Payment of Benefits** – On termination of service due to retirement or termination, a participant will receive a lump-sum cash amount equal to the value of the participant's vested interest in his or her account as soon as administratively feasible, at the Participant's election. Regardless of the vesting schedule, upon death, disability, or satisfaction of early retirement conditions, a participant becomes fully vested. Hardship distributions and in-service distributions are permitted. Employees may withdraw their rollover and transfer contributions to the Plan at any time.
- g) **Forfeited Accounts** – At June 30, 2022 and 2021, forfeited non-vested accounts totaled \$2,931 and \$5,386, respectively. These accounts will be used to reduce employer contributions or administrative expenses. During the years ended June 30, 2022 and 2021, employer contributions were reduced from forfeited non-vested accounts in the amount of \$8,639 and \$7,720, respectively. During the years ended June 30, 2022 and 2021, administrative expenses were reduced from forfeited non-vested accounts in the amount of \$0 and \$15, respectively.

NOTE 2 – Summary of Significant Accounting Policies

- a) **Basis of Accounting** – The financial statements of the Plan are prepared on the accrual basis of accounting. Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.
- b) **Use of Estimates** – The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 2 – Summary of Significant Accounting Policies (Continued)

- c) **Investment Valuation and Income Recognition** – Investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.
- d) **Payment of Benefits** – Benefits are recorded when paid.
- e) **Operating Expenses** – Certain operating expenses, such as administration fees, of the Plan are paid by the sponsor.
- f) **Date of Management's Review** – Subsequent events were evaluated through February 28, 2023, which is the date the financial statements were available to be issued.

NOTE 3 – Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature 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, Level 2 inputs consist of observable inputs other than quoted prices for identical assets (Level 1). Level 3 inputs are unobservable and 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 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. The three levels of the fair value hierarchy are described below:

Level 1 Fair Value Measurements - The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U. S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded. The fair values of common stocks are based on the closing price reported on the active market where the individual securities are traded.

Level 2 Fair Value Measurements - The fair value of collective trust funds is based on quoted prices for similar assets in active markets for the shares held by the Plan at year-end. The fair values are based on the closing price reported on the active market where the similar shares are traded.

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 3 – Fair Value Measurements (Continued)

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

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

Insurance Company General Contract: The TIAA Traditional Annuity is reported at contract value. The contract value of the TIAA Traditional Annuity equals the accumulated cash contributions, interest credited to the Plan's contracts, and transfers, if any, less any withdrawals and transfers, if any. The TIAA Traditional Annuity is not available for sale or transfer on any securities exchange. Accordingly, transactions in similar investment instruments are not observable. While transactions involving the purchases/sales of individual TIAA Traditional contracts are not observable in a public marketplace, contract value may provide a good approximation of fair value.

Separate Accounts of Insurance Company: The TIAA Real Estate Account generally invests in real estate properties and real estate-related investments. The Real Estate Account's value is principally derived from the market value of the underlying real estate holdings or other real estate-related investments. Real estate holdings are valued principally using external appraisals, which are estimates of property values based on a professional's opinion. The Real Estate Account sometimes holds securities as well. These are generally priced using values obtained from independent pricing sources. Unit values are calculated each day.

Registered Investment Companies – Mutual Funds: The shares of registered investment companies reported on the Plan statements are valued by the mutual funds themselves. The mutual fund net asset values are reported by the fund companies to Transamerica Life Insurance Company upon the daily market close. Fund companies can also transmit net asset values through the DTCC/NSCC. In addition, the unit investment trust uses Vertical Management Systems as another source of pricing information, as well as to validate accuracy. More detailed information about mutual fund pricing and valuation techniques used for the fund's underlying securities may be obtained by referring to the fund's prospectus, which is generally obtainable from the fund family's internet site.

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

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 3 – Fair Value Measurements (Continued)

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of June 30, 2022 and 2021.

Assets at Fair Value as of June 30, 2022				
	Fair Value Hierarchy Level			Total
	Level 1	Level 2	Level 3	
Assets				
Insurance company general contract	\$ -	\$ -	\$ 20,139	\$ 20,139
Separate accounts of insurance company:				
Real estate	10,477	-	-	10,477
Mutual Funds:				
Money market	24,115	-	-	24,115
Index funds	268,089	-	-	268,089
Balanced funds	2,128,977	-	-	2,128,977
Growth funds	177,846	-	-	177,846
Fixed income funds	280,298	-	-	280,298
Value funds	167,146	-	-	167,146
Investments at Fair Value	<u>\$ 3,056,948</u>	<u>\$ -</u>	<u>\$ 20,139</u>	<u>\$ 3,077,087</u>
Assets at Fair Value as of June 30, 2021				
	Fair Value Hierarchy Level			Total
	Level 1	Level 2	Level 3	
Assets				
Insurance company general contract	\$ -	\$ -	\$ 19,724	\$ 19,724
Separate accounts of insurance company:				
Real estate	8,607	-	-	8,607
Mutual Funds:				
Money market	24,500	-	-	24,500
Index funds	301,621	-	-	301,621
Balanced funds	2,330,391	-	-	2,330,391
Growth funds	241,032	-	-	241,032
Fixed income funds	290,065	-	-	290,065
Value funds	229,064	-	-	229,064
Investments at Fair Value	<u>\$ 3,425,280</u>	<u>\$ -</u>	<u>\$ 19,724</u>	<u>\$ 3,445,004</u>

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 3 – Fair Value Measurements (Continued)

The following table reconciles the beginning and ending balances of fair value measurements using significant unobservable inputs (Level 3) of the insurance company general contract for the years ended June 30, 2022 and 2021:

Reconciliation for Level 3:		
	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Beginning balance	\$ 19,725	\$ 19,118
Total gains or losses included in changes in net assets available for benefits	735	724
Purchases, issues, sales, and settlements:		
Purchases	-	-
Issues	-	-
Sales	-	-
Distributions	(321)	(117)
Settlements	-	-
Transfers	-	-
Ending balance	<u>\$ 20,139</u>	<u>\$ 19,725</u>
The amount of total gains or losses for the year included in changes in net assets available for benefits attributable to the changes in unrealized gains or losses relating to assets held at the end of the reporting period		
	<u>\$ 491</u>	<u>\$ 540</u>

Gains and losses included in changes in net assets available for benefits for the year ended June 30, 2022 and 2021, are reported in net appreciation in fair value of investments.

The Plan's policy is to recognize transfers into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended June 30, 2022 and 2021, transfers out of Level 3 were due to employees withdrawing TIAA-CREF funds and transferring those funds into Transamerica and Interfund transfers.

NOTE 4 – Information Certified by the Trustee (Unaudited)

The June 30, 2022 and 2021, Statement of Net Assets Available for Benefits, the investment activities included on the Statement of Changes in Net Assets Available for Benefits for the years ended June 30, 2022 and 2021, and the accompanying notes to the financial statements were prepared in part or entirely from information certified by the custodians, TIAA-CREF on behalf of JPMorgan Chase Bank, and Transamerica Life Insurance Company in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The information certified includes total investments of \$3,145,003 and \$3,516,501 at June 30, 2022 and 2021, respectively, and related income (loss) of \$(365,002) and \$716,440 for the years ended June 30, 2022 and 2021, respectively. The Plan administrator has received from the Trustees a certification that the information provided is complete and accurate.

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 5 – Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE 6 – Terminated Participants

Net assets available for benefits at June 30, 2022 and 2021, include \$456,481 and \$544,884, respectively, allocated to the accounts of persons who as of or prior to the Plan year end had terminated employment with the Plan sponsor. Of this amount \$446,738 and \$538,600, respectively, is payable to the former participants upon request.

NOTE 7 – Reconciliation of Financial Statements to Schedule H of Form 5500

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

	Financial Statements	Schedule H Form 5500	Difference
Investments	\$ 3,077,087	\$ 3,079,483	\$ (2,396)
Receivables	129,794	135,799	(6,005)
Net assets available for benefits	3,274,797	3,283,201	(8,404)
Investment earnings	(414,892)	(412,739)	(2,153)
Benefits paid to participants	273,775	275,628	(1,853)
Employer contributions	120,605	132,410	(11,805)
Administrative expenses	25,859	25,870	(11)
Plan net income	(365,002)	(353,402)	(11,600)

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 8 – Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated March 31, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2018.

NOTE 9 – Risks and Uncertainties

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

NOTE 10 – Party-In-Interest Transactions

Plan investments are managed by TIAA-CREF acting on behalf of JPMorgan Chase Bank and Transamerica Life Insurance Company, the trustees/custodians of the Plan, which is a Plan fiduciary as defined by the Plan and, therefore, any transactions with this fiduciary qualify as party-in-interest transactions. Amounts paid by the Plan for the participant account withdrawal fees and administrative expenses were \$25,859 and \$23,651, respectively, for the years ended June 30, 2022 and 2021. The Plan fiduciaries have also received compensation directly from the investment funds which off-set recordkeeping and distribution fees of the Plan. All of these party-in-interest transactions are exempt from the prohibited transaction rules under ERISA.

See auditor's report.

Comcare, Inc. 401(k) Plan
Notes to Financial Statements
June 30, 2022 and 2021

NOTE 11 – Subsequent Events

The plan administrator evaluated events and transactions subsequent to June 30, 2022, through the date of the independent auditor's report (the date the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. The plan administrator has not identified any other items requiring recognition or disclosure.

In March 2020, the World Health Organization categorized the Coronavirus Disease (COVID-19) as a pandemic, and the President of the United States declared the COVID-19 outbreak a national emergency. The COVID-19 pandemic has led to volatility in financial markets and may affect the fair value of Plan assets. The potential economic impact brought by, and the duration of COVID-19 is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted. The impact on the Plan Sponsor and the Plan could be material.

See auditor's report.

SUPPLEMENTAL INFORMATION

Comcare, Inc. 401(k) Plan
Schedule of Assets (Held at End of Year)
June 30, 2022

EIN 62-1019649
Plan#004

		(c) Description of Investment Including		(e) Current	
(b) Identity of Issue, Borrower,		Maturity Date, Rate of Interest,			
(a)	Lessor, or Similar Party	Collateral, Par, or Maturity Value	(d) Cost	Value	
*	College Retirement Equities Fund	TIAA Traditional	\$ -	\$ 20,139	
*	College Retirement Equities Fund	TIAA Real Estate	-	10,477	
*	College Retirement Equities Fund	CREF Stock R1	-	43,532	
*	College Retirement Equities Fund	CREF Money Market R1	-	24,115	
*	College Retirement Equities Fund	CREF Social Choice R1	-	42	
*	College Retirement Equities Fund	CREF Bond Market R1	-	71	
*	College Retirement Equities Fund	CREF Global Equities R1	-	26,020	
*	College Retirement Equities Fund	CREF Growth R1	-	30,062	
*	Transamerica Life Insurance	American Funds AMCAP Ret Opt	-	175,263	
*	Transamerica Life Insurance	American Funds Europacific Growth Ret Opt	-	1,397	
*	Transamerica Life Insurance	American Funds Growth Fund of America Ret Opt	-	28,397	
*	Transamerica Life Insurance	American Funds New Perspective Ret Opt	-	32,877	
*	Transamerica Life Insurance	First Eagle Overseas Ret Opt	-	2,587	
*	Transamerica Life Insurance	Franklin Small Cap Value Ret Opt	-	1,106	
*	Transamerica Life Insurance	Invesco American Value Ret Opt	-	533	
*	Transamerica Life Insurance	Invesco Developing Markets Ret Opt	-	15,832	
*	Transamerica Life Insurance	Invesco Diversified Dividend Ret Opt	-	38,590	
*	Transamerica Life Insurance	Invesco International Bond Ret Opt	-	58,231	
*	Transamerica Life Insurance	Janus Henderson Triton Ret Opt	-	13,291	
*	Transamerica Life Insurance	Aegon High Yield Ret Opt	-	5,026	
*	Transamerica Life Insurance	Loomis Sayles Investment Grade Bond Ret Opt	-	6,653	
*	Transamerica Life Insurance	Lord Abbett Value Opportunities Ret Opt	-	101,388	
*	Transamerica Life Insurance	MFS Utilities Ret Opt	-	74,236	
*	Transamerica Life Insurance	Neuberger Berman Sustainable Equity Ret Opt	-	3,440	
*	Transamerica Life Insurance	PGIM Jennison Mid Cap Growth	-	12,010	
*	Transamerica Life Insurance	PIMCO All Asset Ret Opt	-	97,341	
*	Transamerica Life Insurance	PIMCO Real Return Ret Opt	-	5,358	
*	Transamerica Life Insurance	Pioneer Fundamental Growth Ret Opt	-	21,810	
*	Transamerica Life Insurance	Aegon US Core Plus Ret Opt	-	2,851	
*	Transamerica Life Insurance	State Street International Index Ret Opt	-	14,974	
*	Transamerica Life Insurance	State Street Russell Small Cap Index Ret Opt	-	782	
*	Transamerica Life Insurance	TA Vanguard REIT Index Ret Opt	-	8,996	
*	Transamerica Life Insurance	Transamerica Partners Stock Index Ret Opt	-	14,874	
*	Transamerica Life Insurance	Vanguard LifeStrategy Moderate Growth Ret Opt	-	6,854	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2025 Ret Opt	-	89,107	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2030 Ret Opt	-	756,332	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2035 Ret Opt	-	53,296	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2040 Ret Opt	-	52,464	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2045 Ret Opt	-	31,196	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2050 Ret Opt	-	141,810	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2055 Ret Opt	-	148,752	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2060 Ret Opt	-	52,254	
*	Transamerica Life Insurance	TA Blackrock LifeGoal Retirement Ret Opt	-	628,503	
*	Transamerica Life Insurance	TA Stable Value Core Opt	-	202,108	
*	Transamerica Life Insurance	Virtus Ceredex Mid-cap Value Equity	-	8,756	
*	Transamerica Life Insurance	Allspring Precious Metals Ret Opt	-	13,354	
*	Transamerica Life Insurance	Participant Loans	-	67,916	
Total Investments			\$ -	\$ 3,145,003	

Comcare, Inc. 401(k) Plan
Schedule of Assets (Held at End of Year)
June 30, 2022

EIN 62-1019649
Plan#004

		(c) Description of Investment Including		(e) Current	
(b) Identity of Issue, Borrower,		Maturity Date, Rate of Interest,			
(a)	Lessor, or Similar Party	Collateral, Par, or Maturity Value	(d) Cost	Value	
*	College Retirement Equities Fund	TIAA Traditional	\$ -	\$ 20,139	
*	College Retirement Equities Fund	TIAA Real Estate	-	10,477	
*	College Retirement Equities Fund	CREF Stock R1	-	43,532	
*	College Retirement Equities Fund	CREF Money Market R1	-	24,115	
*	College Retirement Equities Fund	CREF Social Choice R1	-	42	
*	College Retirement Equities Fund	CREF Bond Market R1	-	71	
*	College Retirement Equities Fund	CREF Global Equities R1	-	26,020	
*	College Retirement Equities Fund	CREF Growth R1	-	30,062	
*	Transamerica Life Insurance	American Funds AMCAP Ret Opt	-	175,263	
*	Transamerica Life Insurance	American Funds Europacific Growth Ret Opt	-	1,397	
*	Transamerica Life Insurance	American Funds Growth Fund of America Ret Opt	-	28,397	
*	Transamerica Life Insurance	American Funds New Perspective Ret Opt	-	32,877	
*	Transamerica Life Insurance	First Eagle Overseas Ret Opt	-	2,587	
*	Transamerica Life Insurance	Franklin Small Cap Value Ret Opt	-	1,106	
*	Transamerica Life Insurance	Invesco American Value Ret Opt	-	533	
*	Transamerica Life Insurance	Invesco Developing Markets Ret Opt	-	15,832	
*	Transamerica Life Insurance	Invesco Diversified Dividend Ret Opt	-	38,590	
*	Transamerica Life Insurance	Invesco International Bond Ret Opt	-	58,231	
*	Transamerica Life Insurance	Janus Henderson Triton Ret Opt	-	13,291	
*	Transamerica Life Insurance	Aegon High Yield Ret Opt	-	5,026	
*	Transamerica Life Insurance	Loomis Sayles Investment Grade Bond Ret Opt	-	6,653	
*	Transamerica Life Insurance	Lord Abbett Value Opportunities Ret Opt	-	101,388	
*	Transamerica Life Insurance	MFS Utilities Ret Opt	-	74,236	
*	Transamerica Life Insurance	Neuberger Berman Sustainable Equity Ret Opt	-	3,440	
*	Transamerica Life Insurance	PGIM Jennison Mid Cap Growth	-	12,010	
*	Transamerica Life Insurance	PIMCO All Asset Ret Opt	-	97,341	
*	Transamerica Life Insurance	PIMCO Real Return Ret Opt	-	5,358	
*	Transamerica Life Insurance	Pioneer Fundamental Growth Ret Opt	-	21,810	
*	Transamerica Life Insurance	Aegon US Core Plus Ret Opt	-	2,851	
*	Transamerica Life Insurance	State Street International Index Ret Opt	-	14,974	
*	Transamerica Life Insurance	State Street Russell Small Cap Index Ret Opt	-	782	
*	Transamerica Life Insurance	TA Vanguard REIT Index Ret Opt	-	8,996	
*	Transamerica Life Insurance	Transamerica Partners Stock Index Ret Opt	-	14,874	
*	Transamerica Life Insurance	Vanguard LifeStrategy Moderate Growth Ret Opt	-	6,854	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2025 Ret Opt	-	89,107	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2030 Ret Opt	-	756,332	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2035 Ret Opt	-	53,296	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2040 Ret Opt	-	52,464	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2045 Ret Opt	-	31,196	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2050 Ret Opt	-	141,810	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2055 Ret Opt	-	148,752	
*	Transamerica Life Insurance	TA Blackrock Lifepath Index 2060 Ret Opt	-	52,254	
*	Transamerica Life Insurance	TA Blackrock LifeGoal Retirement Ret Opt	-	628,503	
*	Transamerica Life Insurance	TA Stable Value Core Opt	-	202,108	
*	Transamerica Life Insurance	Virtus Ceredex Mid-cap Value Equity	-	8,756	
*	Transamerica Life Insurance	Allspring Precious Metals Ret Opt	-	13,354	
*	Transamerica Life Insurance	Participant Loans	-	67,916	
Total Investments			\$ -	\$ 3,145,003	

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection

For calendar plan year 2021 or fiscal plan year beginning		and ending	
A Name of plan	B Three-digit plan number (PN) ►		
C Plan sponsor's name as shown on line 2a of Form 5500		D Employer Identification Number (EIN)	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

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

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

Liabilities

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

Net Assets

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

Part II Income and Expense Statement

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

Income

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		

Expenses

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

Net Income and Reconciliation

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

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name:

(2) EIN:

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a			

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b			
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d			
e Was this plan covered by a fidelity bond?			
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?			
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)			
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k			
l Has the plan failed to provide any benefit when due under the plan?			
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☐ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Comcare, Inc. 401(k) Plan

EIN: 62-1019649

Plan Sponsor's Name Comcare, Inc.

PN: 004

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
*	College Retirement Equities Fund	TIAA Traditional Non Benefit Responsive	13,795	20,139
*	College Retirement Equities Fund	TIAA Real Estate	5,683	10,477
*	College Retirement Equities Fund	CREF Stock R1	16,013	43,532
*	College Retirement Equities Fund	CREF Money Market R1	23,326	24,115
*	College Retirement Equities Fund	CREF Social Choice R1	18	42
*	College Retirement Equities Fund	CREF Bond Market R1	48	71
*	College Retirement Equities Fund	CREF Global Equities R1	10,930	26,020

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Comcare, Inc. 401(k) Plan

EIN: 62-1019649

Plan Sponsor's Name Comcare, Inc.

PN: 004

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
*	College Retirement Equities Fund	CREF Growth R1	7,200	30,062
*	Transamerica Life Insurance Company	American Funds AMCAP		175,263
*	Transamerica Life Insurance Company	American Funds EuroPacific Growth		1,397
*	Transamerica Life Insurance Company	American Funds Growth Fund of America		28,397
*	Transamerica Life Insurance Company	American Funds New Perspective		32,877
*	Transamerica Life Insurance Company	First Eagle Overseas		2,587
*	Transamerica Life Insurance Company	Franklin Small Cap		1,106

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Comcare, Inc. 401(k) Plan

EIN: 62-1019649

Plan Sponsor's Name Comcare, Inc.

PN: 004

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
*	Transamerica Life Insurance Company	Invesco American Value		533
*	Transamerica Life Insurance Company	Invesco Diversified Dividend		38,590
*	Transamerica Life Insurance Company	Invesco Developing Markets		15,832
*	Transamerica Life Insurance Company	Ivy Science & Technology		0
*	Transamerica Life Insurance Company	Janus Henderson Triton		13,291
*	Transamerica Life Insurance Company	Aegon US High Yield		5,026
*	Transamerica Life Insurance Company	Loomis Sayles Investment Grade Bond		6,653

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Comcare, Inc. 401(k) Plan

EIN: 62-1019649

Plan Sponsor's Name Comcare, Inc.

PN: 004

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
*	Transamerica Life Insurance Company	Lord Abbett Value Opportunities		101,388
*	Transamerica Life Insurance Company	MFS Utilities		74,236
*	Transamerica Life Insurance Company	Neuberger Berman Sustainable Equity		3,440
*	Transamerica Life Insurance Company	PGIM Jennison Mid Cap Growth		12,010
*	Transamerica Life Insurance Company	PIMCO All Asset		97,341
*	Transamerica Life Insurance Company	PIMCO Real Return		5,358
*	Transamerica Life Insurance Company	Invesco International Bond		58,231

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Comcare, Inc. 401(k) Plan

EIN: 62-1019649

Plan Sponsor's Name Comcare, Inc.

PN: 004

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
*	Transamerica Life Insurance Company	Pioneer Fundamental Growth		21,810
*	Transamerica Life Insurance Company	State Street International Index		14,974
*	Transamerica Life Insurance Company	State Street Russell Small Cap Index		782
*	Transamerica Life Insurance Company	Aegon US Core Plus		2,851
*	Transamerica Life Insurance Company	TA BlackRock Lifepath Index 2025		89,107
*	Transamerica Life Insurance Company	TA BlackRock Lifepath Index 2030		756,332
*	Transamerica Life Insurance Company	TA BlackRock Lifepath Index 2035		53,296

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Comcare, Inc. 401(k) Plan

EIN: 62-1019649

Plan Sponsor's Name Comcare, Inc.

PN: 004

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
*	Transamerica Life Insurance Company	TA BlackRock Lifepath Index 2040		52,464
*	Transamerica Life Insurance Company	TA BlackRock Lifepath Index 2045		31,196
*	Transamerica Life Insurance Company	TA BlackRock Lifepath Index 2050		141,810
*	Transamerica Life Insurance Company	TA BlackRock Lifepath Index 2055		148,752
*	Transamerica Life Insurance Company	TA BlackRock Lifepath Index 2060		52,254
*	Transamerica Life Insurance Company	TA LifeGoal Retirement with Blackrock		628,503
*	Transamerica Life Insurance Company	TA Vanguard LifeStrategy Moderate Growth		6,854

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Comcare, Inc. 401(k) Plan

EIN: 62-1019649

Plan Sponsor's Name Comcare, Inc.

PN: 004

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
*	Transamerica Life Insurance Company	TA Vanguard Real Estate Index		8,996
*	Transamerica Life Insurance Company	Allspring Precious Metals		13,354
*	Transamerica Life Insurance Company	Transamerica Partners Stock Index		14,874
*	Transamerica Life Insurance Company	Virtus Ceredex Mid-Cap Value Equity		8,756
	Transamerica Life Insurance Company	Stable Value Core Option		204,657