

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 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
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 IOWA HOME CARE 401(K) RETIREMENT PLAN	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ▶</td> <td>001</td> </tr> <tr> <td>1c Effective date of plan 03/01/2005</td> <td></td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 03/01/2005			
1b Three-digit plan number (PN) ▶	001						
1c Effective date of plan 03/01/2005							
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) IOWA HOME CARE, LLC 2500 UNIVERSITY AVE. WEST DES MOINES, IA 50266	<table border="1"> <tr> <td>2b Employer Identification Number (EIN) 27-0084601</td> <td></td> </tr> <tr> <td>2c Plan Sponsor's telephone number 515-645-9242</td> <td></td> </tr> <tr> <td>2d Business code (see instructions) 621610</td> <td></td> </tr> </table>	2b Employer Identification Number (EIN) 27-0084601		2c Plan Sponsor's telephone number 515-645-9242		2d Business code (see instructions) 621610	
2b Employer Identification Number (EIN) 27-0084601							
2c Plan Sponsor's telephone number 515-645-9242							
2d Business code (see instructions) 621610							

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/04/2023	JEFF BORUP
	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 (2022)
v. 220413

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		5 313
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) 256
a(2) Total number of active participants at the end of the plan year		6a(2) 212
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 95
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 307
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 307
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 252
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 70
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2K 2S 2T 3D 3B		
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) ☒ 1 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan IOWA HOME CARE 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 IOWA HOME CARE, LLC	D Employer Identification Number (EIN) 27-0084601

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.
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1 Coverage Information:

(a) Name of insurance carrier MINNESOTA 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
41-0417830	66168	069134	0	01/01/2022	12/31/2022

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

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	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

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 ▶ **GROUP ANNUITY CONTRACT**

b	Balance at the end of the previous year	7b	58972
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c	Additions: (1) Contributions deposited during the year	7c(1)	-1291	
	(2) Dividends and credits	7c(2)		
	(3) Interest credited during the year	7c(3)	573	
	(4) Transferred from separate account	7c(4)		
	(5) Other (specify below)	7c(5)		

(6) Total additions	7c(6)	-718
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	58254
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e Deductions:

e	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	-3734	
	(2) Administration charge made by carrier	7e(2)	316	
	(3) Transferred to separate account	7e(3)	61672	
	(4) Other (specify below)	7e(4)		

(5) Total deductions	7e(5)	58254
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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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)	0
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)	0
(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)	0
(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
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan IOWA HOME CARE 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 IOWA HOME CARE, LLC	D Employer Identification Number (EIN) 27-0084601

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
NORTHWEST WEALTH MANAGEMENT	705 GRAND AVENUE SPENCER, IA 51301

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
CAPFINANCIAL PARTNERS, LLC	4208 SIX FORD RD STE 1700 RALEIGH, NC 27609

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

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

CAPFINANCIAL PARTNERS LLC DBA CAPTR

4208 SIX FORKS RD STE 1700
RALEIGH, NC 27609

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	22922	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MINNESOTA LIFE INSURANCE COMPANY

41-0417830

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 28 34 38 50 52 64 65	NONE	13384	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	8810	Yes ☒ No ☐	Yes ☒ No ☐	0	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:	UHY, LLP	b EIN:	20-0694403
c Position:	INDEPENDANT ACCOUNTANT		
d Address:	4200 UNIVERSITY AVE #410 WEST DES MOINES, IA 50266	e Telephone:	515-222-5680

Explanation: BUSINESS DECISION

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 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan IOWA HOME CARE 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 IOWA HOME CARE, LLC	D Employer Identification Number (EIN) 27-0084601	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: DELAWARE IVY SMALL CAP GROWTH		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-062	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: DFA US LARGE CAP VALUE PORT		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-105	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: DFA INTERNATIONAL VAULE POST		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-110	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: VGD EXTENDED MKT IDX ADM		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-112	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: VANGUARD INTERM BOND IDX ADM		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-113	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: JANUS HENDERSON SMALL CAP VAL		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-152	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: VANGUARD TOT BOND MKT IDX ADM		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-154	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: TR PRICE INTERNATIONAL STOCK		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-160	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: VANGUARD MID CAP INDEX ADMIRAL		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-174	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: VANGUARD SMALL CAP IDX ADM		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-178	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: METRO WEST TTL RTN BD ADMIN		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-236	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: VANGUARD REAL ESTATE INDEX ADM		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-254	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: VANGUARD 500 INDEX ADMIRAL		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-293	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: TIAA-CREF INTL EQ IDX INSTL		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-788	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: MASTER SEPARATE ACCOUNT		
b Name of sponsor of entity listed in (a): MINNESOTA LIFE INSURANCE COMPANY		
c EIN-PN 41-0417830-900	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: T ROWE PRICE RET 2030		
b Name of sponsor of entity listed in (a): T. ROWE PRICE		
c EIN-PN 38-7010946-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 440956
a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RET 2005		
b Name of sponsor of entity listed in (a): T. ROWE PRICE		
c EIN-PN 61-6434302-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 238

a Name of MTIA, CCT, PSA, or 103-12 IE: GALLIARD STABLE RETURN FUND		
b Name of sponsor of entity listed in (a): WELLS FARGO MUTUAL FUNDS		
c EIN-PN 52-2250951-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16934
a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RET 2050		
b Name of sponsor of entity listed in (a): T. ROWE PRICE		
c EIN-PN 30-6303214-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 929307
a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RET 2025		
b Name of sponsor of entity listed in (a): T. ROWE PRICE		
c EIN-PN 37-6495447-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 360127
a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RET 2055		
b Name of sponsor of entity listed in (a): T. ROWE PRICE		
c EIN-PN 35-6941728-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 350712
a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RET 2015		
b Name of sponsor of entity listed in (a): T. ROWE PRICE		
c EIN-PN 35-6941654-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 79034
a Name of MTIA, CCT, PSA, or 103-12 IE: NT COL S&P 500 IDX FD DV NL		
b Name of sponsor of entity listed in (a): NORTHERN TRUST GLOBAL INVESTMENTS CIT		
c EIN-PN 45-6138589-210	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1541808
a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RET 2035		
b Name of sponsor of entity listed in (a): T. ROWE PRICE		
c EIN-PN 36-7595013-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 268180
a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RET 2060		
b Name of sponsor of entity listed in (a): T. ROWE PRICE		
c EIN-PN 47-1088316-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 59387
a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RET 2010		
b Name of sponsor of entity listed in (a): T. ROWE PRICE		
c EIN-PN 32-6199795-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7833
a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RET 2040		
b Name of sponsor of entity listed in (a): T. ROWE PRICE		
c EIN-PN 35-6941729-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 938824

a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RET 2065

b Name of sponsor of entity listed in (a): T. ROWE PRICE

c EIN-PN 85-1763138-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3209
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a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RET 2045

b Name of sponsor of entity listed in (a): T. ROWE PRICE

c EIN-PN 32-6199848-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 747080
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a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RET 2020

b Name of sponsor of entity listed in (a): T. ROWE PRICE

c EIN-PN 36-7594871-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 170169
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a Name of MTIA, CCT, PSA, or 103-12 IE: NT ACWI EX US IMI FD DC NL TIER 4

b Name of sponsor of entity listed in (a): NORTHERN TRUST GLOBAL INVESTMENTS CIT

c EIN-PN 45-6138589-223	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15080
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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)
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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)
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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)
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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)
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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)
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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)
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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
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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 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>IOWA HOME CARE 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>IOWA HOME CARE, LLC</u>	D Employer Identification Number (EIN) <u>27-0084601</u>	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	198795	0
(2) Participant contributions.....	1b(2)	12587	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	0	0
(9) Value of interest in common/collective trusts.....	1c(9)	0	5928878
(10) Value of interest in pooled separate accounts	1c(10)	7058113	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	0	380268
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	58973	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	7328468	6309146

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7328468	6309146
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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)	194458	
(B) Participants	2a(1)(B)	403614	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		598072
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	573	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		573
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	14242	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		14242
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-43298
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-823336
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-24718
c Other income	2c		-64
d Total income. Add all income amounts in column (b) and enter total	2d		-278529
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	695677	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		695677
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	45116	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		45116
j Total expenses. Add all expense amounts in column (b) and enter total	2j		740793
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-1019322
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: **WELGAARD CPAS AND ADVISORS**

(2) EIN: **42-1130301**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n	X		

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

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

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

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

SCHEDULE R (Form 5500) 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 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan IOWA HOME CARE 401(K) RETIREMENT PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 IOWA HOME CARE, LLC		D Employer Identification Number (EIN) 27-0084601
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): 84-1455663 41-0417830		
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) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (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
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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 _____

**IOWA HOME CARE
401(k) RETIREMENT PLAN
FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2022 and 2021**

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REPORT OF INDEPENDENT AUDITOR

To the Trustees, Plan Administrator and Plan Sponsor
Iowa Home Care 401(k) Retirement Plan
West Des Moines, Iowa

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed an audit of the accompanying financial statements of Iowa Home Care 401(k) Retirement 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 December 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Iowa Home Care 401(k) Retirement Plan's 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 December 31, 2022, stating that the certified investment information, as described in Note 7 to the financial statements, is complete and accurate.

Opinion on the 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 Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2022 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Iowa Home Care 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 2022 Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Iowa Home Care 401(k) Retirement Plan's ability to continue as a going concern for one year after the date the financial statements are available to be 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 or which may become due to such participants.

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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Iowa Home Care 401(k) Retirement 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 Iowa Home Care 401(k) Retirement 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 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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.

2022 Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets Held at End of Year as of December 31, 2022 and supplemental Schedule of Delinquent Participant Contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, have been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. 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, is 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, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Auditor's Report on the 2021 Financial Statements

The financial statements of Iowa Home Care 401(k) Retirement Plan were audited by other auditors whose report dated October 11, 2022 expressed an unmodified opinion on those financial statements.

Welgaard CPAs and Advisors

October 2, 2023
Urbandale, Iowa

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IOWA HOME CARE 401(K) RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Investments at fair value		
Common/collective trusts	\$ 5,928,878	\$ -
Pooled separate accounts	-	7,058,113
Registered investment companies	380,268	-
	<u>6,309,146</u>	<u>7,058,113</u>
Investment at contract value		
Guaranteed return account	-	58,973
	<u>6,309,146</u>	<u>7,117,086</u>
Total investments		
	<u>6,309,146</u>	<u>7,117,086</u>
Receivables		
Employer contribution	-	198,795
Employee contribution	-	12,587
	<u>-</u>	<u>211,382</u>
Total Assets	<u>6,309,146</u>	<u>7,328,468</u>
Liabilities	-	-
Net Assets Available for Benefits	<u><u>\$ 6,309,146</u></u>	<u><u>\$ 7,328,468</u></u>

See Notes to Financial Statements

IOWA HOME CARE 401(K) RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2022 and 2021

	2022	2021
Additions to net assets attributed to:		
Investment income:		
Net investment gain (loss) from common/collective trusts	\$ (43,298)	\$ -
Net investment gain (loss) from pooled separate accounts	(823,336)	924,462
Net investment gain(loss) from registered investment companies	(24,718)	-
Dividends from registered investment companies	14,242	-
Interest income	573	1,694
Other income	(64)	-
Total investment income	<u>(876,601)</u>	<u>926,156</u>
Contributions		
Participant elective deferrals	403,614	392,389
Employer matching contributions	194,458	198,795
Rollover contributions	-	475,498
Total contributions	<u>598,072</u>	<u>1,066,682</u>
Total additions	(278,529)	1,992,838
Deductions from net assets attributed to:		
Benefits paid to participants	695,677	545,311
Administrative expenses paid	<u>45,116</u>	<u>18,873</u>
Total deductions	740,793	564,184
Net increase (decrease)	<u>(1,019,322)</u>	<u>1,428,654</u>
Net assets available for benefits:		
Beginning of year	<u>7,328,468</u>	<u>5,899,814</u>
End of year	<u><u>\$ 6,309,146</u></u>	<u><u>\$ 7,328,468</u></u>

See Notes to Financial Statements

**IOWA HOME CARE
401(k) RETIREMENT PLAN
Notes to Financial Statements
December 31, 2022 and 2021**

NOTE 1 – DESCRIPTION OF PLAN

The following description of Iowa Home Care 401(k) Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Company contracts with Empower Retirement, LLC to act as the Plan Administrator to perform allocations of contributions and investment earnings. Great-West Trust Company, LLC, as custodian, holds the Plan's assets and executes investment transactions. Prior to April 22, 2022, the Plan Administrator was Securian Financial Group, Inc. and the custodian was Minnesota Life Insurance Company. Effective April 22, 2022, the Plan adopted a pre-approved plan document sponsored by Great-West Trust Company, LLC.

Eligibility

Employees of Iowa Home Care, LLC, Angels in the Home, LLC, American Institute of Caring, Inc., and Ticeco, LLC (collectively, the "Company") who have attained the age of eighteen and completed 90 days of service are permitted to participate in the Plan effective April 22, 2022. Prior to the Plan provisions adopted on April 22, 2022, employees had to attain the age of twenty-one and have completed one year of service before being permitted to participate in the Plan. Participants had to work a minimum of 1,000 hours during the determination period to obtain one year of service. Entry into the Plan is allowed on the first day of each quarter for eligible employees.

Contributions

Participants may contribute up to 100% of eligible compensation on a pre-tax or after-tax basis. Participants who have attained the age of fifty before the end of the Plan year are eligible to make catch-up contributions. The Plan has an automatic deferral of 6% unless the participant files a contrary election form. Participants may also contribute amounts representing distributions from other qualified plans.

Company contributions consist of safe harbor contributions and other discretionary contributions, including an additional matching contribution and a profit sharing contribution. The safe harbor match is equal to 100% of each participant's elective deferrals not exceeding 1% of the participant's eligible compensation, plus 50% of each participant's elective deferrals in excess of 1% but not in excess of 6% of the participant's compensation. The Company may elect to make additional discretionary matching contributions of up to 6% of eligible compensation and discretionary profit sharing contributions. No discretionary contributions were made during the years ended December 31, 2022 and 2021. Contributions are subject to certain Internal Revenue Service ("IRS") limits.

Participant loans

Participants are not permitted to borrow from their fund accounts.

**IOWA HOME CARE
401(k) RETIREMENT PLAN
Notes to Financial Statements
December 31, 2022 and 2021**

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Participant accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contributions, Company safe harbor contributions, Company discretionary matching contributions and an allocation of the Company's discretionary profit sharing contribution and Plan earnings, and charged with an allocation of contract charges and Plan losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Normal retirement

For purposes of this Plan, normal retirement is permitted at the age of sixty-two or on the fifth anniversary of joining the Plan, if later. Early retirement is not allowed.

Vesting

Participants are immediately vested in their elective deferrals, plus earnings thereon, as described in the Plan. Participants vest in the Company's safe harbor contribution, plus earnings thereon, after two years of service. Vesting in the Company discretionary contributions of their accounts, plus earnings thereon, is based on years of continuous service. A participant vests at a rate of 20% per year-end after their second year and is fully vested after six years of continuous service. Employees will become fully vested if they reach the normal retirement age, become disabled or die during employment. Lastly, employees participating in the Plan prior to January 1, 2010 who turn sixty-five while employed by the Company will become fully vested no later than their sixty-fifth birthday.

Payment of benefits

Vested benefits may be distributed in a lump sum, equal installments, or in partial withdrawals upon termination of service with the Company (including termination of service due to death, disability, or retirement). If the total vested amount which a participant is entitled to receive upon termination is less than \$1,000, the vested balance will be automatically distributed to the participant in a lump sum. In-service distributions are permitted for participants who are at least sixty-five years of age and are limited to their vested account balance. Hardship distributions are also allowed for qualified participants.

Forfeited accounts

On December 31, 2022 and 2021, forfeited non-vested accounts totaled \$6 and \$1,402, respectively. Forfeitures are used to reduce future Company contributions. Participants forfeited \$9,233 and \$3,613 during the years ended December 31, 2022 and 2021, respectively. The Plan used \$8,695 and \$13,732 to reduce Company contributions during the years ended December 31, 2022 and 2021, respectively.

Plan termination

Although it has not expressed any intent to do so, the Company has the right, under the Plan, to terminate the Plan subject to the provisions of ERISA. In the event that the Plan terminates, participants will become 100% vested in Company contributions and allocated Plan earnings, and the accrued benefits of all participants shall be distributed to participants as provided in the Plan.

**IOWA HOME CARE
401(k) RETIREMENT PLAN
Notes to Financial Statements
December 31, 2022 and 2021**

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

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 could differ from those estimates.

Investment valuation and income recognition

The Plan's investments are stated at fair value except for the fully-benefit responsive investment contract held at December 31, 2021, which is stated at contract value. Fair value is determined by the Plan custodian using market quotations or other available information. Investments in pooled separate accounts are reported at fair value based on the Plan's pro rata share of fund equity as determined by the custodian, based on fair value of the underlying investments. Common collective trusts are recorded at fair value based on the fair values of the underlying investments which represents the net asset value of the shares held by the funds at year end. Registered investment companies are reported at fair value based on the quoted market price of the funds.

Contract value is the relevant measure for the portion of the net assets attributable to the fully benefit-responsive investment contract held at December 31, 2021 because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Unrealized appreciation in the fair value of investments held at year-end and realized gains and losses on sales of investments during the year are determined using the beginning of the year fair value or purchase price if acquired subsequent to that 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.

Contributions receivable

Receivable balances are unsecured. Receivable balances were deposited into the Plan. Therefore, no allowance of uncollectible accounts has been recorded.

Payment of benefits

Benefit payments are recorded when paid.

Administrative expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from the financial statements. Fees related to benefit payments are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments.

**IOWA HOME CARE
401(k) RETIREMENT PLAN
Notes to Financial Statements
December 31, 2022 and 2021**

NOTE 3 – TAX STATUS

The Plan used a prototype plan document sponsored by Minnesota Life until April 22, 2022. Minnesota Life received an opinion letter from the IRS dated March 31, 2014 which states that the prototype document satisfies the applicable provisions of the Internal Revenue Code ("IRC"). The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

Effective April 22, 2022, the Plan adopted a Great-West Trust Company, LLC defined contribution pre-approved plan. The pre-approved plan received an opinion letter from the IRS dated June 30, 2020 which states that the pre-approved plan document satisfies the applicable provisions of the Internal Revenue Code ("IRC"). The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

Generally accepted accounting principles require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022 there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

The Plan is subject to routine audits by regulatory authorities; however there are currently no audits for any tax periods in progress. Plan years 2018 and prior are closed to examination by regulatory authorities. Penalties and interest, if any, would have been paid by the Plan sponsor. There were no penalties and interest incurred in 2022 or 2021.

NOTE 4 – INVESTMENTS

All of the Plan investments are in participant directed accounts. During the year ended December 31, 2022, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) decreased in value \$891,352 and interest and dividends of \$14,815 were received. During the year ended December 31, 2021, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) increased in value \$924,462 and interest and dividends of \$1,694 were received.

NOTE 5 – FAIR VALUE MEASUREMENTS

Investments, other than the guaranteed return account, are reported at fair value on the statement of net assets available for benefits. In accordance with generally accepted accounting principles, the Plan has categorized its financial instruments based on the priority of the inputs to the valuation technique, into a three-level hierarchy as follows:

Level 1

Valuation is based upon quoted prices for identical instruments traded in active markets that the Plan has the ability to access as of the measurement date.

**IOWA HOME CARE
401(k) RETIREMENT PLAN
Notes to Financial Statements
December 31, 2022 and 2021**

NOTE 5 – FAIR VALUE MEASUREMENTS (CONTINUED)

Level 2

Valuation is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable, or can be corroborated by, observable market data.

Level 3

Valuation is based upon significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2022 and 2021.

Pooled Separate Accounts (PSA) – Valued at net asset value (“NAV”) of units of the funds held by the Plan. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the funds, less its liabilities. This practical expedient is not used when it is determined to be probable that the funds will sell the investment for an amount different than the reported NAV.

Registered Investment Companies (Mutual Funds) – Mutual funds can be held as individual Plan assets or as part of a pooled separate account or a collective investment trust. Both proprietary and non-proprietary mutual funds have publicly available prices that are quoted daily. In addition, underlying asset information is publicly available for each fund and therefore are classified as a Level 1 in the fair value hierarchy.

Collective Investment Trusts (CIT) - Valued at net asset value (“NAV”) of units of the CIT held by the Plan. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the collective investment trust, less its liabilities. This practical expedient is not used when it is determined to be probable that the funds will sell the investment for an amount different than the reported NAV.

The following tables present by level, within the fair value hierarchy, the Plan investment assets at fair value, as of December 31, 2022 and 2021. As required by accounting guidance, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

The following presents investments by level within the fair value hierarchy at December 31, 2022:

<u>Investment Category</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered Investment Companies	\$ 380,268	\$ -	\$ -	\$ 380,268
Collective Investment Trusts at Net Asset Value	-	-	-	5,928,878
Total				<u>\$ 6,309,146</u>

**IOWA HOME CARE
401(k) RETIREMENT PLAN
Notes to Financial Statements
December 31, 2022 and 2021**

NOTE 5 – FAIR VALUE MEASUREMENTS (CONTINUED)

The following presents investments by level within the fair value hierarchy at December 31, 2021:

<u>Investment Category</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled Separate Accounts at Net Asset Value	\$ -	\$ -	\$ -	\$ 7,058,113

Transfers between fair value hierarchy levels are recognized at the beginning of the reporting period. There were no significant transfers between levels during the year presented.

The following presents information regarding investments in entities that calculate net asset value per share as of December 31, 2022:

	12/31/2022	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
<u>Collective Investment Trusts</u>				
Balanced/Asset Allocation	\$ 4,750,409	\$ -	Daily	None
S&P 500 Index	1,541,808	-	Daily	None
Stable Value Fund	16,929	-	Daily	None
Total	<u>\$ 6,309,146</u>	<u>\$ -</u>		

The following presents information regarding investments in entities that calculate net asset value per share as of December 31, 2021:

	12/31/2021	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
<u>Pooled Separate Accounts</u>				
Fixed Income	\$ 906,227	\$ -	Daily	None
International Equity	753,200	-	Daily	None
Large U.S. Equity	4,894,779	-	Daily	None
Small/Mid U.S. Equity	503,907	-	Daily	None
Total	<u>\$ 7,058,113</u>	<u>\$ -</u>		

NOTE 6 – MINNESOTA LIFE GUARANTEED RETURN ACCOUNT

The Plan offered a fully-benefit responsive contract with Minnesota Life as an investment option to Plan participants until April 22, 2022 when the contract was terminated. Minnesota Life maintains the contributions in a general account. The contract is included in the financial statements at contract value as reported to the Plan by Minnesota Life. Contract value is the relevant measure for fully-benefit responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions and transfers made under the contract, plus interest at a specified rate determined monthly and earned on a daily basis, less any withdrawals, administrative expenses or transfers out of the account. The average yield credited to participants was 1.06% for the years ended December 31, 2022 and 2021

**IOWA HOME CARE
401(k) RETIREMENT PLAN
Notes to Financial Statements
December 31, 2022 and 2021**

NOTE 7 – INVESTMENT CERTIFICATION

The value of the investments at December 31, 2022 and the related investment income and investment expense for 2022 were certified as complete and accurate by Empower Trust Company, LLC under 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

The value of the investments at December 31, 2021 and the related investment income and investment expense for 2021 were certified as complete and accurate by Minnesota Life under 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

NOTE 8 – CONCENTRATIONS

The following table presents the investments that represent 5% or more of the Plan's net assets available for benefits at December 31, 2022:

<u>Investment</u>	<u>Investment type</u>	<u>Balance</u>	<u>% of assets</u>
T. Rowe Price Retirement 2025	Collective trust	\$ 360,127	5.71%
T. Rowe Price Retirement 2030	Collective trust	\$ 440,956	6.99%
T. Rowe Price Retirement 2040	Collective trust	\$ 938,824	14.88%
T. Rowe Price Retirement 2045	Collective trust	\$ 747,080	11.84%
T. Rowe Price Retirement 2050	Collective trust	\$ 929,307	14.73%
T. Rowe Price Retirement 2055	Collective trust	\$ 350,712	5.56%
Northern Trust S&P 500 Indx Fund	Registered Investment Co	\$ 1,541,808	24.44%

The following table presents the investments that represent 5% or more of the Plan's net assets available for benefits at December 31, 2021:

<u>Investment</u>	<u>Investment type</u>	<u>Balance</u>	<u>% of assets</u>
T. Rowe Large Cap Growth	Pooled Separate Account	521,100	7.38%
TIAA International Equity	Pooled Separate Account	735,687	10.42%
Vanguard 500 Index	Pooled Separate Account	3,474,584	49.23%
Vanguard Extended Market Index	Pooled Separate Account	880,674	12.48%
Vanguard Intermediate Bond Index	Pooled Separate Account	445,448	6.31%
Vanguard Total Bond Index	Pooled Separate Account	458,741	6.50%

NOTE 9 – RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

The Plan had invested in a guaranteed income account managed by Minnesota Life through April 22, 2022. These transactions qualify as party-in-interest transactions. In addition, administrative expenses of \$45,116 and \$18,873 were paid by the plan for the years ended December 31, 2022 and 2021, respectively. Fees paid by the Plan for investment management services are included as a reduction of the return earned on each fund. These transactions are exempt and are not prohibited by ERISA.

**IOWA HOME CARE
401(k) RETIREMENT PLAN
Notes to Financial Statements
December 31, 2022 and 2021**

NOTE 10 – NONEXEMPT TRANSACTIONS

There were delays by the Company in submitting participant contributions to the Plan in the amount of \$30,549 for the year ended December 31, 2021. The lost earnings were deposited into the plan on September 23, 2022.

NOTE 11 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value 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 12 – SUBSEQUENT EVENTS

Subsequent events were evaluated through October 2, 2023, which is also the date the financial statements were available to be issued.

IOWA HOME CARE 401(K) RETIREMENT PLAN
EIN 27-0084601 PLAN 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD AT END OF YEAR
December 31, 2022

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment	(e) Current value
	T. Rowe Price	T. Rowe Price Retirement 2005 Common/Collective Trust	\$ 238
	T. Rowe Price	T. Rowe Price Retirement 2010 Common/Collective Trust	7,833
	T. Rowe Price	T. Rowe Price Retirement 2015 Common/Collective Trust	79,034
	T. Rowe Price	T. Rowe Price Retirement 2020 Common/Collective Trust	170,169
	T. Rowe Price	T. Rowe Price Retirement 2025 Common/Collective Trust	360,127
	T. Rowe Price	T. Rowe Price Retirement 2030 Common/Collective Trust	440,957
	T. Rowe Price	T. Rowe Price Retirement 2035 Common/Collective Trust	268,181
	T. Rowe Price	T. Rowe Price Retirement 2040 Common/Collective Trust	938,824
	T. Rowe Price	T. Rowe Price Retirement 2045 Common/Collective Trust	747,080
	T. Rowe Price	T. Rowe Price Retirement 2050 Common/Collective Trust	929,307
	T. Rowe Price	T. Rowe Price Retirement 2055 Common/Collective Trust	350,713
	T. Rowe Price	T. Rowe Price Retirement 2060 Common/Collective Trust	59,387
	T. Rowe Price	T. Rowe Price Retirement 2065 Common/Collective Trust	3,209
	American Funds	American Funds EuroPacific Gr R6 Registered Investment Company	20,899
	Northern Trust Global Investments	NT ACWI ex US IMI Fd DC NL Tier 4 Common/Collective Trust	15,080
	Allspring Global Investments	Allspring Special Small Cap Value R6 Registered Investment Company	65,057

IOWA HOME CARE 401(K) RETIREMENT PLAN
EIN 27-0084601 PLAN 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD AT END OF YEAR (Continued)
December 31, 2022

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment	(e) Current value
	MFS Mid Cap Growth R6	MFS Mid Cap Growth R6 Registered Investment Company	61,230
	MFS Mid Cap Value R6	MFS Mid Cap Value R6 Registered Investment Company	13,825
	JP Morgan	JP Morgan Large Cap Growth R6 Registered Investment Company	201,910
	MFS Value R6	MFS Value R6 Registered Investment Company	14,042
	Northern Trust Global Investments	NT Col S&P 500 Indx Fund Common/Collective Trust	1,541,808
	BlackRock	BlackRock Total Return K Registered Investment Company	3,307
	Wells Fargo Mutual Funds	Galliard Stable Return Fund E Common/Collective Trust	16,929
			<u><u>\$ 6,309,146</u></u>

* indicates party in interest

IOWA HOME CARE 401(K) RETIREMENT PLAN
EIN 27-0084601 PLAN 001
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTION
For the Year Ended December 31, 2022

Participant Contributions Transferred Late to the Plan	Totals that Constitute Nonexempt Prohibited Transactions		
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP
\$ 30,549		\$ 30,549	

Check if loan payments included NA

Participant contributions from 10/8/21 and 10/22/21 were deposited into the plan on 11/8/21.
The lost earnings were deposited into the plan on 9/23/22.

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
ITRP05E			238.41	238.00
ITRP10E			7,986.18	7,833.01
ITRP15E			80,474.03	79,033.98
ITRP20E			172,859.42	170,168.70
ITRP25E			365,155.46	360,127.02
ITRP30E			445,931.05	440,956.60
ITRP35E			270,157.33	268,180.19
ITRP40E			943,034.85	938,824.21
ITRP45E			748,041.51	747,080.26
ITRP50E			930,021.04	929,306.60
ITRP55E			351,125.04	350,712.25
ITRP60E			59,274.31	59,386.71
ITRP65E			3,214.18	3,208.98
IRERGX			21,818.74	20,898.84
INTACT4			15,383.36	15,079.90
IESPRX			70,267.17	65,056.91
IOTCKX			61,057.66	61,229.96
IMVCKX			15,024.68	13,825.07
IJLGMX			218,122.57	201,909.50
IMEIKX			14,951.34	14,041.64
INTSP14			1,578,119.93	1,541,807.52
IMPHQX			3,504.40	3,306.57
IWFVE			16,884.96	16,928.67
			6,392,647.62	6,309,141.09
FORFEITURES			5.71	5.75

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

ITRP05E T Rowe Price Retirement 2005 Tr E
ITRP15E T Rowe Price Retirement 2015 Tr E
ITRP25E T Rowe Price Retirement 2025 Tr E
ITRP35E T Rowe Price Retirement 2035 Tr E
ITRP45E T Rowe Price Retirement 2045 Tr E
ITRP55E T Rowe Price Retirement 2055 Tr E
ITRP65E T Rowe Price Retirement 2065 Trust E
INTACT4 NT ACWI ex US IMI Fd DC NL Tier 4
IOTCKX MFS Mid Cap Growth R6
IJLGMX JPMorgan Large Cap Growth R6
INTSP14 NT Col S&P 500 Idx Fd DC NL 4
1WFSVE Galiard Stable Return Fund E

ITRP10E T Rowe Price Retirement 2010 Tr E
ITRP20E T Rowe Price Retirement 2020 Tr E
ITRP30E T Rowe Price Retirement 2030 Tr E
ITRP40E T Rowe Price Retirement 2040 Tr E
ITRP50E T Rowe Price Retirement 2050 Tr E
ITRP60E T Rowe Price Retirement 2060 Tr E
IRERGX American Funds EuroPacific Gr R6
IESPRX Allspring Special Small Cap Value R6
IMVCKX MFS Mid Cap Value R6
IMEIKX MFS Value R6
IMPHQX BlackRock Total Return K

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year