

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 <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☒ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information —enter all requested information		
1a Name of plan	<u>LHC GROUP 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
		1c Effective date of plan	<u>01/01/1998</u>
2a Plan sponsor's name (employer, if for a single-employer plan)		2b Employer Identification Number (EIN)	<u>71-0918189</u>
Mailing address (include room, apt., suite no. and street, or P.O. Box)		2c Plan Sponsor's telephone number	<u>337-769-0701</u>
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)		2d Business code (see instructions)	<u>621610</u>
<u>LHC GROUP, INC</u>			
<u>901 HUGH WALLIS ROAD SOUTH</u>			
<u>LAFAYETTE, LA 70508</u>			

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2023	CHRIS GILL
	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 28278
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) 24876
a(2) Total number of active participants at the end of the plan year		6a(2) 24322
b Retired or separated participants receiving benefits		6b 11
c Other retired or separated participants entitled to future benefits.....		6c 3463
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 27796
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 85
f Total. Add lines 6d and 6e		6f 27881
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 14479
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 1877
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: 2F 2G 2A 2K 2S 2T 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust	(3) ☒ Trust	
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules		b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☐ 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 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 LHC GROUP 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LHC GROUP, INC	D Employer Identification Number (EIN) 71-0918189	

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
VOYA INSTITUTIONAL PLAN SERVICES
04-3516284

(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)

VOYA INSTITUTIONAL PLAN SERVICES

04-3516284

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21 25 37 38 49 50 60 62 64 65 99	RECORDKEEPER	1281445	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

ALLIANT RETIREMENT SERVICES

33-0785439

(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?
16 23 53	BROKER	137590	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DARNALL SIKES & FREDERICK

72-0738838

(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?
10	NONE	30000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 LHC GROUP 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 LHC GROUP, INC	D Employer Identification Number (EIN) 71-0918189	

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: WILMINGTON/METLIFE STABLE CLASS 80		
b Name of sponsor of entity listed in (a): METLIFE		
c EIN-PN 26-0142858-094	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14784281
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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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**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>LHC GROUP 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LHC GROUP, INC</u>	D Employer Identification Number (EIN) <u>71-0918189</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	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1)	
(2) Participant contributions.....		1b(2)	
(3) Other.....		1b(3)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	
(2) U.S. Government securities		1c(2)	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A)	
(B) All other		1c(3)(B)	
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A)	
(B) Common.....		1c(4)(B)	
(5) Partnership/joint venture interests		1c(5)	
(6) Real estate (other than employer real property)		1c(6)	
(7) Loans (other than to participants).....		1c(7)	
(8) Participant loans.....		1c(8)	6748252
(9) Value of interest in common/collective trusts.....		1c(9)	12281468
(10) Value of interest in pooled separate accounts		1c(10)	
(11) Value of interest in master trust investment accounts.....		1c(11)	
(12) Value of interest in 103-12 investment entities		1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....		1c(13)	446994311
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	377219772
(15) Other		1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	466024031	398684054

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	466024031	398684054
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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)	12501959	
(B) Participants	2a(1)(B)	44662315	
(C) Others (including rollovers)	2a(1)(C)	8550101	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		65714375
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	158366	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		158366
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	8904500	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		8904500
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		249896
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-89860501
c Other income	2c		1315686
d Total income. Add all income amounts in column (b) and enter total	2d		-13517678
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	49154349	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		49154349
f Corrective distributions (see instructions)	2f		1894933
g Certain deemed distributions of participant loans (see instructions)	2g		263727
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	2509290	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2509290
j Total expenses. Add all expense amounts in column (b) and enter total	2j		53822299
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-67339977
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: **DARNALL SIKES & FREDERICK**

(2) EIN: **72-0738838**

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		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 LHC GROUP 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 LHC GROUP, INC		D Employer Identification Number (EIN) 71-0918189
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-3581074		
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 _____

LHC GROUP 401(k) PLAN
LAFAYETTE, LOUISIANA

Financial Report

December 31, 2022

TABLE OF CONTENTS

	<u>Page #</u>
INDEPENDENT AUDITOR'S REPORT	1-3
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6-14
SUPPLEMENTAL INFORMATION	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	16



INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
LHC Group 401(k) Plan
Lafayette, Louisiana

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

We have performed audits of the accompanying financial statements of LHC Group 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of LHC Group 401(k) 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 audits 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 certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits 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

We conducted our audits 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 LHC Group 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 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 LHC Group 401(k) 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 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 LHC Group 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about LHC Group 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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.

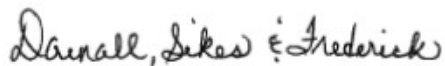
Supplemental Schedules Required by ERISA

The supplemental schedule of Schedule H, Line 4i, Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits 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 schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its 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 schedule, other than the information in the supplemental schedule 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).



A Corporation of Certified Public Accountants

Lafayette, Louisiana
October 12, 2023

LHC GROUP 401(k) PLAN

Statements of Net Assets Available for Benefits December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments at fair value (see Note 4)	\$ 392,004,053	\$459,275,779
Receivables:		
Notes receivable from participants	<u>6,868,021</u>	<u>6,748,252</u>
Total receivables	<u>6,868,021</u>	<u>6,748,252</u>
Total assets	<u>398,872,074</u>	<u>466,024,031</u>
LIABILITIES		
Excess contributions payable	<u>737,419</u>	<u>815,066</u>
Total liabilities	<u>737,419</u>	<u>815,066</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 398,134,655</u>	<u>\$465,208,965</u>

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

LHC GROUP 401(k) PLAN

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2022

Additions	
Investment income:	
Interest and dividends	\$ 8,904,500
Interest income on notes receivable from participants	346,386
Contributions:	
Employer	12,501,959
Participants	43,924,896
Rollover	8,550,101
Total contributions	<u>64,976,956</u>
Total additions	<u>74,227,842</u>
Deductions	
Net depreciation in fair value of investments	88,294,919
Benefits paid to participants	50,497,943
Administrative expenses	<u>2,509,290</u>
Total deductions	<u>141,302,152</u>
NET DECREASE	(67,074,310)
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	<u>465,208,965</u>
End of year	<u><u>\$ 398,134,655</u></u>

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

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 1 DESCRIPTION OF PLAN

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

General

The Plan is a defined contribution 401(k) plan covering all employees of the Company who have completed at least one (1) month of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by an administrative committee to which members are appointed by the Board of Directors of the Company. The Investment Committee determines the appropriateness of the plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Trustees.

Contributions

Each year, participants may contribute up to 80% of their annual compensation subject to Internal Revenue Service (IRS) limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make "catch up" contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company implemented a dollar-for-dollar discretionary match on a participant's salary deferral contribution. For 2022, the Company contributed up to the first 2% of the participant's annual compensation.

The Company may elect to make a discretionary profit sharing contribution. The discretionary profit sharing contribution is allocated to participants based on an excess integrated allocation formula, whereby participants receive a contribution to be determined by LHC. Allocations are made only to those participants who are active employees on December 31 and who have completed a year of service, except as required to ensure the Plan is in compliance with all applicable discrimination testing. During 2022, the Company did not make any discretionary profit sharing contributions.

Participant Accounts

Each participant's account is credited with the participant's contribution and Company matching and additional contributions, as well as allocations of Plan earnings. Participant's accounts are charged with an allocation of administrative expenses that are paid by the Plan.

Allocations are based on a percentage of the participant's elective deferral contribution or account balance, as defined. Matching contributions are allocated based on a percentage of the participant's elective deferral contribution, as defined. Additional contributions, if any, are allocated based on each eligible participant's annual compensation. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 1 DESCRIPTION OF PLAN (continued)

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their account is based on years of continuous service. A year of service is met by working 1,000 hours in the calendar year. A participant vests twenty-five percent (25%) after one (1) year of service and twenty-five percent (25%) for each year of service thereafter and is one hundred percent (100%) vested upon completing four (4) years of credited service.

Years of service with companies acquired by the Company carry over for purposes of eligibility and vesting.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance following the guidelines in the plan agreement. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Principal and interest is paid through payroll deductions. Interest rates as of December 31, 2022 were between 4.25% and 9.00%.

Payment of Benefits

On termination of service due to death, disability or retirement, benefits shall be paid in accordance with the provisions of the Plan, in a lump-sum distribution or in an alternative manner such as installment payments or life annuity as mutually agreed upon by the participant or beneficiary and the Plan's Administrative committee. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Amounts

At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$166,662 and \$80,513, respectively. These accounts may be used to reduce future employer contributions or pay for Plan expenses. During 2022, employer contributions were reduced by \$1,072,168 from forfeited nonvested accounts.

NOTE 2 SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

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

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 2 SUMMARY OF ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance from credit losses has been recorded as of December 31, 2022 and 2021.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2022 excess contributions to the applicable participants prior to March 15, 2023.

Payment of Benefits

Benefits are recorded when paid.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 2 SUMMARY OF ACCOUNTING POLICIES (continued)

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through October 12, 2023, the date the financial statements were available to be issued.

NOTE 3 CERTIFIED INVESTMENTS

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2022 and 2021, and net appreciation (depreciation) in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Voya Institutional Trust Company (the custodian of the Plan.)

NOTE 4 FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 4 FAIR VALUE MEASUREMENTS (continued)

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

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

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective trust fund: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the custodian, 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 fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 4 FAIR VALUE MEASUREMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Totals
Mutual funds	\$ 377,219,772	\$ -	\$ -	\$ 377,219,772
Total assets in the fair value heirarchy	377,219,772	-	-	377,219,772
Investments measured at net asset value (a)	-	-	-	14,784,281
Total investments at fair value	<u>\$ 377,219,772</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 392,004,053</u>

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Totals
Mutual funds	\$ 446,994,311	\$ -	\$ -	\$ 446,994,311
Total assets in the fair value heirarchy	446,994,311	-	-	446,994,311
Investments measured at net asset value (a)	-	-	-	12,281,468
Total investments at fair value	<u>\$ 446,994,311</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 459,275,779</u>

- (a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 4 FAIR VALUE MEASUREMENTS (continued)

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2022 and 2021, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

		Unfunded	Redemption	Redemption
December 31, 2022	Fair Value	Commitments	Frequency (If	Notice Period
			Currently Eligible)	
Wilmington/MetLife				
Stable Class 50	\$14,784,281	-	N/A	N/A

		Unfunded	Redemption	Redemption
December 31, 2021	Fair Value	Commitments	Frequency (If	Notice Period
			Currently Eligible)	
Wilmington/MetLife				
Stable Class 50	\$12,281,468	-	N/A	N/A

NOTE 5 RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Certain Plan investments are managed by Voya Institutional Trust Company (Voya), the custodian of the Plan, therefore, the investment transactions qualify as party-in-interest. The Plan has also adopted the plan document of Voya.

Voya provides certain administrative services to the Plan pursuant to a Master Plan Services Agreement (MSA) between the Company and Voya. Voya receives revenue from mutual fund and common collective trust fund service providers for services Voya provides to the funds. This revenue is used to offset certain amounts owed to Voya for its administrative services provided to the Plan.

If the revenue received from Voya from such mutual fund or collective trust fund service providers exceeds the amount owed under the MSA, Voya remits the excess to the Plan's trust on a quarterly basis. Such amounts may be applied to pay plan administrative expenses or allocated to the accounts of participants. During 2022, there were \$1,074,821 in excess amounts. The Plan or the Company may make a payment to Voya for administrative expenses not paid by sharing of the excess revenue.

Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. During 2022, the plan made a direct payment to the custodians of \$1,281,445 which was not covered by revenue sharing.

Additionally the plan made direct payment to Alliant Retirement Services, for consulting services totaling \$137,590. The Plan sponsor pays directly any other fees related to the plan's operations.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 6 PLAN TERMINATION

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

NOTE 7 TAX STATUS

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

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress.

NOTE 8 RISK AND UNCERTAINTIES

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

NOTE 9 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2022 and 2021 to Form 5500:

	2022	2021
Net assets available for benefits per the financial statements	\$ 398,134,655	\$ 465,208,965
Excess contributions payable	737,419	815,066
Accrued interest on note receivable from participants	(188,020)	-
Net assets available for benefits per the Form 5500	<u>\$ 398,684,054</u>	<u>\$ 466,024,031</u>

LHC GROUP 401(k) PLAN

Notes to Financial Statements

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

The following is a reconciliation of the net decrease per the financial statements for the year ended December 31, 2022 to the Form 5500:

Net decrease per the financial statements	\$ (67,074,310)
Excess contributions payable at December 31, 2021	(815,066)
Excess contributions payable at December 31, 2022	737,419
Accrued interest on note receivable from participants	<u>(188,020)</u>
Net decrease per the Form 5500	<u>\$ (67,339,977)</u>

SUPPLEMENTAL INFORMATION

LHC GROUP 401(k) PLAN
EIN# - 71-0918189 Plan # - 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2022

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value	
Metlife	MetLife Stable Value- 50	(a)	\$	14,784,281
American Funds	American Funds American Balanced R4	(a)		6,829,665
American Funds	American Funds New Perspective R4	(a)		12,074,970
Black Rock	BlackRock LifePath Index Retire Inv A	(a)		16,024,312
Black Rock	BlackRock LifePath Index 2025 Inv A	(a)		24,867,609
Black Rock	BlackRock LifePath Index 2030 Inv A	(a)		28,758,159
Black Rock	BlackRock LifePath Index 2035 Inv A	(a)		36,897,516
Black Rock	BlackRock LifePath Index 2040 Inv A	(a)		31,577,310
Black Rock	BlackRock LifePath Index 2045 Inv A	(a)		31,164,841
Black Rock	BlackRock LifePath Index 2050 Inv A	(a)		26,236,992
Black Rock	BlackRock LifePath Index 2055 Inv A	(a)		16,141,969
Black Rock	BlackRock LifePath Index 2060 Inv A	(a)		4,736,688
Clearbridge	Clearbridge International Growth I	(a)		12,463,917
Cohen & Steers	Cohen & Steers Real Estate	(a)		2,481,802
Fidelity	Fidelity US Bond Index	(a)		3,656,085
Fidelity	Fidelity 500 Index	(a)		23,511,687
Fidelity	Fidelity Mid Cap Index	(a)		4,451,950
Fidelity	Fidelity International Index	(a)		3,377,248
Fidelity	Fidelity Small Cap Index	(a)		3,108,750
Hartford	Hartford Core Equity R4	(a)		11,816,119
Invesco	Invesco Developing Markets	(a)		727,448
JP Morgan	JPMorgan Equity Income R3	(a)		12,663,853
Loomis Sayles	Loomis Sayles Small Cap Growth Retail	(a)		3,981,723
Lord Abbett	Lord Abbett Bond Debenture R4	(a)		5,324,768
MFS	MFS Growth R3	(a)		21,636,436
MFS	MFS Mid Cap Growth	(a)		5,721,179
PGIM	PGIM Total Return Bond A	(a)		12,584,717
Victory	Victory Sycamore Established Value A	(a)		8,818,150
Victory	Victory Sycamore Small Company Opp A	(a)		5,583,909
*	Participant Loans	Interest rates from 4.25% - 9.00%	-0-	6,868,021
Total			\$	398,872,074

* Identified party in interest.

(a) Cost omitted for participant-directed investments.

See independent auditor's report

MULTIPLE-EMPLOYER PLAN PARTICIPATING EMPLOYER INFORMATION
ATTACHMENT TO PART I OF THE FORM 5500

LHC GROUP 401(K) PLAN
EIN NO.: 71-0918189, PLAN NO. 001
PLAN YEAR ENDING: 12/31/2022

1	2	3	4
NAME OF PARTICIPATING EMPLOYER	EIN	PERCENT OF TOTAL CONTRIBUTIONS	AGGREGATE ACCOUNT BALANCES
ACADIAN HOMECARE OF NEW IBERIA LLC	46-1076268	0.14%	130,705
ALMOST FAMILY INC	06-1153720	0.11%	6,697,708
ATHENS-LIMESTONE HOMECARE LLC	16-1761067	0.08%	1,170,149
BAPTIST CONTROLLED GROUP	81-5297025	1.95%	3,520,963
BAPTIST HOME HEALTH LLC	27-2755453	0.09%	726,205
BEAUREGARD MEMORIAL HOSPITAL HOMECARE LLC	26-3410883	0.11%	415,758
CAPE FEAR VALLEY HOMECARE AND HOSPICE LLC	26-3385545	0.22%	731,898
CARETENDERS VISITING SERVICES EMPLOYMENT COMPANY INC	61-1326749	0.99%	57,088,811
CHRISTUS CONTROLLED GROUP	82-2098229	3.60%	9,729,170
CONTROLLED GROUP 1	71-0918189	45.09%	241,691,453
CONTROLLED GROUP 1 (AFAM)	06-1153720	2.01%	319,283
CONTROLLED GROUP 1 (CARETENDERS)	61-1326749	22.29%	3,612,869
CONTROLLED GROUP 20	63-1112659	0.30%	2,388,835
CONTROLLED GROUP 4	26-1101454	2.00%	5,896,252
CONTROLLED GROUP 47/61	20-8912707	1.22%	3,825,316
CONTROLLED GROUP 5	26-2947990	0.69%	3,799,039
CONTROLLED GROUP 51/81	26-3696767	0.39%	1,150,112
CONTROLLED GROUP 71/82	47-2557600	0.11%	231,847
COOSA VALLEY HOMECARE LLC	27-0533277	0.08%	339,502
CORNERSTONE PALLIATIVE AND HOSPICE LLC	45-4845966	0.18%	663,307
EAST ALABAMA MEDICAL CENTER HOMECARE LLC	26-4812422	0.20%	700,584
ERLANGER CONTROLLED GROUP	38-4049207	0.31%	353,546
FAYETTE MEDICAL CENTER HOMECARE LLC	26-3598263	0.04%	261,631
FLORIDA PHYSICAL THERAPY SERVICES OF PENSACOLA LLC	38-4077716	0.01%	78,504
GEISINGER CONTROLLED GROUP	83-3187481	1.17%	3,052,799
GRANT MEMORIAL HOMECARE AND HOSPICE LLC	26-2578433	0.12%	987,794
HGA HOMECARE LLC	26-1309422	0.50%	2,706,083
HMC HOME HEALTH LLC	27-1362827	0.05%	114,920
HOOD HOME HEALTH SERVICE LLC	34-1994325	0.13%	179,797
HOSPICE OF CENTRAL ARKANSAS LLC	26-4310419	0.09%	203,323
JEFFERSON REGIONAL HOMECARE LLC	26-1806757	0.23%	652,790
LHCG CLXI LLC	85-0788038	0.09%	246,866
LHCG CXXV LLC	82-2441720	0.07%	24,818
LHCG LI LLC	46-4444376	0.08%	334,456
LHCG LXVII LLC	47-4283509	0.05%	17,390
LHCG LXXVII LLC	35-2553180	0.34%	592,244
LHCG LXXXII LLC	61-1788793	0.23%	430,197
LHCG LXXXIV LLC	81-3242471	0.15%	243,023
LHCG LXXXV LLC	36-4847404	0.02%	20,746

LHCG V LLC	68-0538825	0.08%	622,066
LHCG VIII LLC	87-0713147	0.11%	442,679
LHCG XII LLC	20-3373056	0.61%	2,231,738
LHCG XIII LLC	20-8068308	0.08%	118,680
LHCG XIX LLC	27-3529253	0.37%	1,533,126
LHCG XV LLC	27-0818309	0.20%	1,444,547
LHCG XXIII LLC	27-4100261	0.05%	123,273
LHCG XXIX LLC	27-5200416	0.25%	520,006
LIFELINE ROCKCASTLE HOME HEALTH LLC	27-3468870	0.07%	84,508
LIFEPOINT CONTROLLED GROUP	81-4737281	3.66%	9,310,671
LLC-I LLC	20-3171304	0.20%	534,267
LOUISIANA EXTENDED CARE HOSPITAL OF KENNER LLC	26-4691864	0.56%	1,391,586
LOUISIANA HOMECARE OF DELHI LLC	72-1510211	0.08%	359,152
LOUISIANA HOMECARE OF MINDEN LLC	72-1518559	0.11%	197,522
LOUISIANA HOMECARE OF MONROE LLC	72-1508052	0.14%	84,676
LOUISIANA HOMECARE OF NORTHWEST LOUISIANA LLC	72-1510431	0.23%	864,869
LOUISIANA HOMECARE OF SLIDELL LLC	41-2071626	0.23%	600,278
LOUISIANA HOSPICE AND PALLIATIVE CARE LLC	71-0918184	0.11%	339,819
MARION REGIONAL HOMECARE LLC	26-4429914	0.04%	147,160
MEDICAL CENTERS HOMECARE LLC	26-1541198	0.30%	789,462
MISSISSIPPI HOMECARE OF JACKSON II LLC	26-0784038	1.09%	6,463,347
MUNROE REGIONAL HOMECARE LLC	77-0670885	0.21%	1,299,379
NORTHSHORE EXTENDED CARE HOSPITAL LLC	83-2429969	0.44%	738,783
ORLANDO HEALTH CONTROLLED GROUP	84-4829979	0.91%	1,726,413
PATIENT'S CHOICE HOSPICE AND PALLIATIVE CARE OF LOUIS	72-1513421	0.07%	573,702
PRINCETON COMMUNITY HOMECARE LLC	83-0474005	0.17%	997,016
RENO (NEW FOR 2018)	82-4394415	0.16%	479,055
SOUTHWEST ARKANSAS HOMECARE LLC	26-0274543	0.34%	1,180,609
ST. MARY'S MEDICAL CENTER HOME HEALTH SERVICES LLC	26-0730248	0.50%	1,795,555
TEXAS HEALTH	38-4052246	0.73%	119,056
TEXAS HEALTH (NEW FOR 2018)	45-4894023	1.07%	4,237,743
THOMAS HOME HEALTH LLC	20-8862235	0.13%	499,284
THREE RIVERS HOMECARE LLC	27-0705907	0.39%	729,183
TWIN LAKES HOME HEALTH AGENCY LLC	27-1000828	0.06%	228,241
UNITY HEALTH CONTROLLED GROUP	32-0565293	0.13%	134,335
UNIVERSITY HEALTH CONTROLLED GROUP	61-1326749	0.60%	1,161,086

LHC GROUP 401(k) PLAN
LAFAYETTE, LOUISIANA

Financial Report

December 31, 2022

TABLE OF CONTENTS

	<u>Page #</u>
INDEPENDENT AUDITOR'S REPORT	1-3
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6-14
SUPPLEMENTAL INFORMATION	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	16



INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
LHC Group 401(k) Plan
Lafayette, Louisiana

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

We have performed audits of the accompanying financial statements of LHC Group 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of LHC Group 401(k) 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 audits 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 certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits 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

We conducted our audits 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 LHC Group 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 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 LHC Group 401(k) 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 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 LHC Group 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about LHC Group 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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.

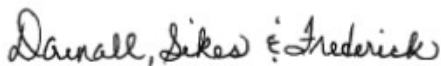
Supplemental Schedules Required by ERISA

The supplemental schedule of Schedule H, Line 4i, Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits 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 schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its 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 schedule, other than the information in the supplemental schedule 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).



A Corporation of Certified Public Accountants

Lafayette, Louisiana
October 12, 2023

LHC GROUP 401(k) PLAN

Statements of Net Assets Available for Benefits December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments at fair value (see Note 4)	\$ 392,004,053	\$459,275,779
Receivables:		
Notes receivable from participants	<u>6,868,021</u>	<u>6,748,252</u>
Total receivables	<u>6,868,021</u>	<u>6,748,252</u>
Total assets	<u>398,872,074</u>	<u>466,024,031</u>
LIABILITIES		
Excess contributions payable	<u>737,419</u>	<u>815,066</u>
Total liabilities	<u>737,419</u>	<u>815,066</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 398,134,655</u>	<u>\$465,208,965</u>

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

LHC GROUP 401(k) PLAN

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2022

Additions

Investment income:

Interest and dividends	\$ 8,904,500
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Interest income on notes receivable from participants	346,386
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Contributions:

Employer	12,501,959
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Participants	43,924,896
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Rollover	8,550,101
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Total contributions	<u>64,976,956</u>
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Total additions	<u>74,227,842</u>
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Deductions

Net depreciation in fair value of investments	88,294,919
---	------------

Benefits paid to participants	50,497,943
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Administrative expenses	<u>2,509,290</u>
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Total deductions	<u>141,302,152</u>
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NET DECREASE	(67,074,310)
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>465,208,965</u>
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End of year	<u><u>\$ 398,134,655</u></u>
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The accompanying notes are an integral part of these financial statements.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 1 DESCRIPTION OF PLAN

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

General

The Plan is a defined contribution 401(k) plan covering all employees of the Company who have completed at least one (1) month of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by an administrative committee to which members are appointed by the Board of Directors of the Company. The Investment Committee determines the appropriateness of the plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Trustees.

Contributions

Each year, participants may contribute up to 80% of their annual compensation subject to Internal Revenue Service (IRS) limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make "catch up" contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company implemented a dollar-for-dollar discretionary match on a participant's salary deferral contribution. For 2022, the Company contributed up to the first 2% of the participant's annual compensation.

The Company may elect to make a discretionary profit sharing contribution. The discretionary profit sharing contribution is allocated to participants based on an excess integrated allocation formula, whereby participants receive a contribution to be determined by LHC. Allocations are made only to those participants who are active employees on December 31 and who have completed a year of service, except as required to ensure the Plan is in compliance with all applicable discrimination testing. During 2022, the Company did not make any discretionary profit sharing contributions.

Participant Accounts

Each participant's account is credited with the participant's contribution and Company matching and additional contributions, as well as allocations of Plan earnings. Participant's accounts are charged with an allocation of administrative expenses that are paid by the Plan.

Allocations are based on a percentage of the participant's elective deferral contribution or account balance, as defined. Matching contributions are allocated based on a percentage of the participant's elective deferral contribution, as defined. Additional contributions, if any, are allocated based on each eligible participant's annual compensation. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 1 DESCRIPTION OF PLAN (continued)

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their account is based on years of continuous service. A year of service is met by working 1,000 hours in the calendar year. A participant vests twenty-five percent (25%) after one (1) year of service and twenty-five percent (25%) for each year of service thereafter and is one hundred percent (100%) vested upon completing four (4) years of credited service.

Years of service with companies acquired by the Company carry over for purposes of eligibility and vesting.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance following the guidelines in the plan agreement. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Principal and interest is paid through payroll deductions. Interest rates as of December 31, 2022 were between 4.25% and 9.00%.

Payment of Benefits

On termination of service due to death, disability or retirement, benefits shall be paid in accordance with the provisions of the Plan, in a lump-sum distribution or in an alternative manner such as installment payments or life annuity as mutually agreed upon by the participant or beneficiary and the Plan's Administrative committee. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Amounts

At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$166,662 and \$80,513, respectively. These accounts may be used to reduce future employer contributions or pay for Plan expenses. During 2022, employer contributions were reduced by \$1,072,168 from forfeited nonvested accounts.

NOTE 2 SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

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

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 2 SUMMARY OF ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance from credit losses has been recorded as of December 31, 2022 and 2021.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2022 excess contributions to the applicable participants prior to March 15, 2023.

Payment of Benefits

Benefits are recorded when paid.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 2 SUMMARY OF ACCOUNTING POLICIES (continued)

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through October 12, 2023, the date the financial statements were available to be issued.

NOTE 3 CERTIFIED INVESTMENTS

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2022 and 2021, and net appreciation (depreciation) in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Voya Institutional Trust Company (the custodian of the Plan.)

NOTE 4 FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 4 FAIR VALUE MEASUREMENTS (continued)

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

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

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective trust fund: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the custodian, 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 fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 4 FAIR VALUE MEASUREMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Totals
Mutual funds	\$ 377,219,772	\$ -	\$ -	\$ 377,219,772
Total assets in the fair value heirarchy	377,219,772	-	-	377,219,772
Investments measured at net asset value (a)	-	-	-	14,784,281
Total investments at fair value	<u>\$ 377,219,772</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 392,004,053</u>

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Totals
Mutual funds	\$ 446,994,311	\$ -	\$ -	\$ 446,994,311
Total assets in the fair value heirarchy	446,994,311	-	-	446,994,311
Investments measured at net asset value (a)	-	-	-	12,281,468
Total investments at fair value	<u>\$ 446,994,311</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 459,275,779</u>

- (a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 4 FAIR VALUE MEASUREMENTS (continued)

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2022 and 2021, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

		Unfunded	Redemption	Redemption
December 31, 2022	Fair Value	Commitments	Frequency (If	Notice Period
Wilmington/MetLife			Currently Eligible)	
Stable Class 50	\$14,784,281	-	N/A	N/A

		Unfunded	Redemption	Redemption
December 31, 2021	Fair Value	Commitments	Frequency (If	Notice Period
Wilmington/MetLife			Currently Eligible)	
Stable Class 50	\$12,281,468	-	N/A	N/A

NOTE 5 RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Certain Plan investments are managed by Voya Institutional Trust Company (Voya), the custodian of the Plan, therefore, the investment transactions qualify as party-in-interest. The Plan has also adopted the plan document of Voya.

Voya provides certain administrative services to the Plan pursuant to a Master Plan Services Agreement (MSA) between the Company and Voya. Voya receives revenue from mutual fund and common collective trust fund service providers for services Voya provides to the funds. This revenue is used to offset certain amounts owed to Voya for its administrative services provided to the Plan.

If the revenue received from Voya from such mutual fund or collective trust fund service providers exceeds the amount owed under the MSA, Voya remits the excess to the Plan's trust on a quarterly basis. Such amounts may be applied to pay plan administrative expenses or allocated to the accounts of participants. During 2022, there were \$1,074,821 in excess amounts. The Plan or the Company may make a payment to Voya for administrative expenses not paid by sharing of the excess revenue.

Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. During 2022, the plan made a direct payment to the custodians of \$1,281,445 which was not covered by revenue sharing.

Additionally the plan made direct payment to Alliant Retirement Services, for consulting services totaling \$137,590. The Plan sponsor pays directly any other fees related to the plan's operations.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 6 PLAN TERMINATION

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

NOTE 7 TAX STATUS

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

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress.

NOTE 8 RISK AND UNCERTAINTIES

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

NOTE 9 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2022 and 2021 to Form 5500:

	2022	2021
Net assets available for benefits per the financial statements	\$ 398,134,655	\$ 465,208,965
Excess contributions payable	737,419	815,066
Accrued interest on note receivable from participants	(188,020)	-
Net assets available for benefits per the Form 5500	<u>\$ 398,684,054</u>	<u>\$ 466,024,031</u>

LHC GROUP 401(k) PLAN

Notes to Financial Statements

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

The following is a reconciliation of the net decrease per the financial statements for the year ended December 31, 2022 to the Form 5500:

Net decrease per the financial statements	\$ (67,074,310)
Excess contributions payable at December 31, 2021	(815,066)
Excess contributions payable at December 31, 2022	737,419
Accrued interest on note receivable from participants	<u>(188,020)</u>
Net decrease per the Form 5500	<u><u>\$ (67,339,977)</u></u>

SUPPLEMENTAL INFORMATION

LHC GROUP 401(k) PLAN
EIN# - 71-0918189 Plan # - 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2022

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value	
Metlife	MetLife Stable Value- 50	(a)	\$	14,784,281
American Funds	American Funds American Balanced R4	(a)		6,829,665
American Funds	American Funds New Perspective R4	(a)		12,074,970
Black Rock	BlackRock LifePath Index Retire Inv A	(a)		16,024,312
Black Rock	BlackRock LifePath Index 2025 Inv A	(a)		24,867,609
Black Rock	BlackRock LifePath Index 2030 Inv A	(a)		28,758,159
Black Rock	BlackRock LifePath Index 2035 Inv A	(a)		36,897,516
Black Rock	BlackRock LifePath Index 2040 Inv A	(a)		31,577,310
Black Rock	BlackRock LifePath Index 2045 Inv A	(a)		31,164,841
Black Rock	BlackRock LifePath Index 2050 Inv A	(a)		26,236,992
Black Rock	BlackRock LifePath Index 2055 Inv A	(a)		16,141,969
Black Rock	BlackRock LifePath Index 2060 Inv A	(a)		4,736,688
Clearbridge	Clearbridge International Growth I	(a)		12,463,917
Cohen & Steers	Cohen & Steers Real Estate	(a)		2,481,802
Fidelity	Fidelity US Bond Index	(a)		3,656,085
Fidelity	Fidelity 500 Index	(a)		23,511,687
Fidelity	Fidelity Mid Cap Index	(a)		4,451,950
Fidelity	Fidelity International Index	(a)		3,377,248
Fidelity	Fidelity Small Cap Index	(a)		3,108,750
Hartford	Hartford Core Equity R4	(a)		11,816,119
Invesco	Invesco Developing Markets	(a)		727,448
JP Morgan	JPMorgan Equity Income R3	(a)		12,663,853
Loomis Sayles	Loomis Sayles Small Cap Growth Retail	(a)		3,981,723
Lord Abbett	Lord Abbett Bond Debenture R4	(a)		5,324,768
MFS	MFS Growth R3	(a)		21,636,436
MFS	MFS Mid Cap Growth	(a)		5,721,179
PGIM	PGIM Total Return Bond A	(a)		12,584,717
Victory	Victory Sycamore Established Value A	(a)		8,818,150
Victory	Victory Sycamore Small Company Opp A	(a)		5,583,909
*	Participant Loans	Interest rates from 4.25% - 9.00%	-0-	6,868,021
Total			\$	398,872,074

* Identified party in interest.

(a) Cost omitted for participant-directed investments.

See independent auditor's report

LHC GROUP 401(k) PLAN
LAFAYETTE, LOUISIANA

Financial Report

December 31, 2022

TABLE OF CONTENTS

	<u>Page #</u>
INDEPENDENT AUDITOR'S REPORT	1-3
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6-14
SUPPLEMENTAL INFORMATION	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	16



INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
LHC Group 401(k) Plan
Lafayette, Louisiana

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

We have performed audits of the accompanying financial statements of LHC Group 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of LHC Group 401(k) 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 audits 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 certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits 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

We conducted our audits 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 LHC Group 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 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 LHC Group 401(k) 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 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 LHC Group 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about LHC Group 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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.

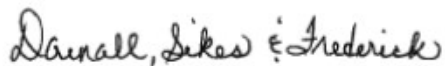
Supplemental Schedules Required by ERISA

The supplemental schedule of Schedule H, Line 4i, Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits 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 schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its 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 schedule, other than the information in the supplemental schedule 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).



A Corporation of Certified Public Accountants

Lafayette, Louisiana
October 12, 2023

LHC GROUP 401(k) PLAN

Statements of Net Assets Available for Benefits December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments at fair value (see Note 4)	\$ 392,004,053	\$459,275,779
Receivables:		
Notes receivable from participants	<u>6,868,021</u>	<u>6,748,252</u>
Total receivables	<u>6,868,021</u>	<u>6,748,252</u>
Total assets	<u>398,872,074</u>	<u>466,024,031</u>
LIABILITIES		
Excess contributions payable	<u>737,419</u>	<u>815,066</u>
Total liabilities	<u>737,419</u>	<u>815,066</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 398,134,655</u>	<u>\$465,208,965</u>

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

LHC GROUP 401(k) PLAN

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2022

Additions

Investment income:

Interest and dividends	\$ 8,904,500
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Interest income on notes receivable from participants	346,386
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Contributions:

Employer	12,501,959
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Participants	43,924,896
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Rollover	8,550,101
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Total contributions	<u>64,976,956</u>
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Total additions	<u>74,227,842</u>
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Deductions

Net depreciation in fair value of investments	88,294,919
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Benefits paid to participants	50,497,943
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Administrative expenses	<u>2,509,290</u>
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Total deductions	<u>141,302,152</u>
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NET DECREASE	(67,074,310)
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>465,208,965</u>
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End of year	<u><u>\$ 398,134,655</u></u>
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The accompanying notes are an integral part of these financial statements.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 1 DESCRIPTION OF PLAN

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

General

The Plan is a defined contribution 401(k) plan covering all employees of the Company who have completed at least one (1) month of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by an administrative committee to which members are appointed by the Board of Directors of the Company. The Investment Committee determines the appropriateness of the plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Trustees.

Contributions

Each year, participants may contribute up to 80% of their annual compensation subject to Internal Revenue Service (IRS) limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make "catch up" contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company implemented a dollar-for-dollar discretionary match on a participant's salary deferral contribution. For 2022, the Company contributed up to the first 2% of the participant's annual compensation.

The Company may elect to make a discretionary profit sharing contribution. The discretionary profit sharing contribution is allocated to participants based on an excess integrated allocation formula, whereby participants receive a contribution to be determined by LHC. Allocations are made only to those participants who are active employees on December 31 and who have completed a year of service, except as required to ensure the Plan is in compliance with all applicable discrimination testing. During 2022, the Company did not make any discretionary profit sharing contributions.

Participant Accounts

Each participant's account is credited with the participant's contribution and Company matching and additional contributions, as well as allocations of Plan earnings. Participant's accounts are charged with an allocation of administrative expenses that are paid by the Plan.

Allocations are based on a percentage of the participant's elective deferral contribution or account balance, as defined. Matching contributions are allocated based on a percentage of the participant's elective deferral contribution, as defined. Additional contributions, if any, are allocated based on each eligible participant's annual compensation. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 1 DESCRIPTION OF PLAN (continued)

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their account is based on years of continuous service. A year of service is met by working 1,000 hours in the calendar year. A participant vests twenty-five percent (25%) after one (1) year of service and twenty-five percent (25%) for each year of service thereafter and is one hundred percent (100%) vested upon completing four (4) years of credited service.

Years of service with companies acquired by the Company carry over for purposes of eligibility and vesting.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance following the guidelines in the plan agreement. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Principal and interest is paid through payroll deductions. Interest rates as of December 31, 2022 were between 4.25% and 9.00%.

Payment of Benefits

On termination of service due to death, disability or retirement, benefits shall be paid in accordance with the provisions of the Plan, in a lump-sum distribution or in an alternative manner such as installment payments or life annuity as mutually agreed upon by the participant or beneficiary and the Plan's Administrative committee. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Amounts

At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$166,662 and \$80,513, respectively. These accounts may be used to reduce future employer contributions or pay for Plan expenses. During 2022, employer contributions were reduced by \$1,072,168 from forfeited nonvested accounts.

NOTE 2 SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

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

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 2 SUMMARY OF ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance from credit losses has been recorded as of December 31, 2022 and 2021.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2022 excess contributions to the applicable participants prior to March 15, 2023.

Payment of Benefits

Benefits are recorded when paid.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 2 SUMMARY OF ACCOUNTING POLICIES (continued)

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through October 12, 2023, the date the financial statements were available to be issued.

NOTE 3 CERTIFIED INVESTMENTS

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2022 and 2021, and net appreciation (depreciation) in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Voya Institutional Trust Company (the custodian of the Plan.)

NOTE 4 FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 4 FAIR VALUE MEASUREMENTS (continued)

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

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

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective trust fund: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the custodian, 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 fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 4 FAIR VALUE MEASUREMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Totals
Mutual funds	\$ 377,219,772	\$ -	\$ -	\$ 377,219,772
Total assets in the fair value heirarchy	377,219,772	-	-	377,219,772
Investments measured at net asset value (a)	-	-	-	14,784,281
Total investments at fair value	<u>\$ 377,219,772</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 392,004,053</u>

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Totals
Mutual funds	\$ 446,994,311	\$ -	\$ -	\$ 446,994,311
Total assets in the fair value heirarchy	446,994,311	-	-	446,994,311
Investments measured at net asset value (a)	-	-	-	12,281,468
Total investments at fair value	<u>\$ 446,994,311</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 459,275,779</u>

- (a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 4 FAIR VALUE MEASUREMENTS (continued)

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2022 and 2021, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

		Unfunded	Redemption	Redemption
December 31, 2022	Fair Value	Commitments	Frequency (If	Notice Period
Wilmington/MetLife			Currently Eligible)	
Stable Class 50	\$14,784,281	-	N/A	N/A

		Unfunded	Redemption	Redemption
December 31, 2021	Fair Value	Commitments	Frequency (If	Notice Period
Wilmington/MetLife			Currently Eligible)	
Stable Class 50	\$12,281,468	-	N/A	N/A

NOTE 5 RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Certain Plan investments are managed by Voya Institutional Trust Company (Voya), the custodian of the Plan, therefore, the investment transactions qualify as party-in-interest. The Plan has also adopted the plan document of Voya.

Voya provides certain administrative services to the Plan pursuant to a Master Plan Services Agreement (MSA) between the Company and Voya. Voya receives revenue from mutual fund and common collective trust fund service providers for services Voya provides to the funds. This revenue is used to offset certain amounts owed to Voya for its administrative services provided to the Plan.

If the revenue received from Voya from such mutual fund or collective trust fund service providers exceeds the amount owed under the MSA, Voya remits the excess to the Plan's trust on a quarterly basis. Such amounts may be applied to pay plan administrative expenses or allocated to the accounts of participants. During 2022, there were \$1,074,821 in excess amounts. The Plan or the Company may make a payment to Voya for administrative expenses not paid by sharing of the excess revenue.

Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. During 2022, the plan made a direct payment to the custodians of \$1,281,445 which was not covered by revenue sharing.

Additionally the plan made direct payment to Alliant Retirement Services, for consulting services totaling \$137,590. The Plan sponsor pays directly any other fees related to the plan's operations.

LHC GROUP 401(k) PLAN

Notes to Financial Statements

NOTE 6 PLAN TERMINATION

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

NOTE 7 TAX STATUS

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

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress.

NOTE 8 RISK AND UNCERTAINTIES

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

NOTE 9 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2022 and 2021 to Form 5500:

	2022	2021
Net assets available for benefits per the financial statements	\$ 398,134,655	\$ 465,208,965
Excess contributions payable	737,419	815,066
Accrued interest on note receivable from participants	(188,020)	-
Net assets available for benefits per the Form 5500	<u>\$ 398,684,054</u>	<u>\$ 466,024,031</u>

LHC GROUP 401(k) PLAN

Notes to Financial Statements

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

The following is a reconciliation of the net decrease per the financial statements for the year ended December 31, 2022 to the Form 5500:

Net decrease per the financial statements	\$ (67,074,310)
Excess contributions payable at December 31, 2021	(815,066)
Excess contributions payable at December 31, 2022	737,419
Accrued interest on note receivable from participants	<u>(188,020)</u>
Net decrease per the Form 5500	<u>\$ (67,339,977)</u>

SUPPLEMENTAL INFORMATION

LHC GROUP 401(k) PLAN
EIN# - 71-0918189 Plan # - 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2022

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value	
Metlife	MetLife Stable Value- 50	(a)	\$	14,784,281
American Funds	American Funds American Balanced R4	(a)		6,829,665
American Funds	American Funds New Perspective R4	(a)		12,074,970
Black Rock	BlackRock LifePath Index Retire Inv A	(a)		16,024,312
Black Rock	BlackRock LifePath Index 2025 Inv A	(a)		24,867,609
Black Rock	BlackRock LifePath Index 2030 Inv A	(a)		28,758,159
Black Rock	BlackRock LifePath Index 2035 Inv A	(a)		36,897,516
Black Rock	BlackRock LifePath Index 2040 Inv A	(a)		31,577,310
Black Rock	BlackRock LifePath Index 2045 Inv A	(a)		31,164,841
Black Rock	BlackRock LifePath Index 2050 Inv A	(a)		26,236,992
Black Rock	BlackRock LifePath Index 2055 Inv A	(a)		16,141,969
Black Rock	BlackRock LifePath Index 2060 Inv A	(a)		4,736,688
Clearbridge	Clearbridge International Growth I	(a)		12,463,917
Cohen & Steers	Cohen & Steers Real Estate	(a)		2,481,802
Fidelity	Fidelity US Bond Index	(a)		3,656,085
Fidelity	Fidelity 500 Index	(a)		23,511,687
Fidelity	Fidelity Mid Cap Index	(a)		4,451,950
Fidelity	Fidelity International Index	(a)		3,377,248
Fidelity	Fidelity Small Cap Index	(a)		3,108,750
Hartford	Hartford Core Equity R4	(a)		11,816,119
Invesco	Invesco Developing Markets	(a)		727,448
JP Morgan	JPMorgan Equity Income R3	(a)		12,663,853
Loomis Sayles	Loomis Sayles Small Cap Growth Retail	(a)		3,981,723
Lord Abbett	Lord Abbett Bond Debenture R4	(a)		5,324,768
MFS	MFS Growth R3	(a)		21,636,436
MFS	MFS Mid Cap Growth	(a)		5,721,179
PGIM	PGIM Total Return Bond A	(a)		12,584,717
Victory	Victory Sycamore Established Value A	(a)		8,818,150
Victory	Victory Sycamore Small Company Opp A	(a)		5,583,909
*	Participant Loans	Interest rates from 4.25% - 9.00%	-0-	6,868,021
Total			\$	398,872,074

* Identified party in interest.

(a) Cost omitted for participant-directed investments.

See independent auditor's report