Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2020

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 12/06/1979

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

510 LINCOLN DR.
HERRIN, IL 62948

2b Employer Identification Number (EIN) 37-1395805

2c Plan Sponsor's telephone number 618-997-6800

2d Business code (see instructions) 621399

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.	10/15/2021	JUSTIN HARRIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

c Plan Name

4b EIN

4d PN

5	Total number of participants at the beginning of the plan year	**5**	500
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)**	341
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	289
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	250
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	539
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**	**6f**	540
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	540
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	70
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2020 Form M-1 annual report. If the plan was not required to file the 2020 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2020

This Form is Open to Public Inspection

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SOUTHERN ORTHOPEDIC ASSOCIATES SC

D Employer Identification Number (EIN)
37-1395805

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

1 Coverage Information:

(a) Name of insurance carrier
GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
84-0467907	68322	370868-01	74	01/01/2020	12/31/2020

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	711564
5	Current value of plan's interest under this contract in separate accounts at year end	5	30259055

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	454074
c	Additions: (1) Contributions deposited during the year	7c(1)	27529		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	5772		
	(4) Transferred from separate account	7c(4)	543144		
	(5) Other (specify below)	7c(5)	53403		
	▶ LOAN REPAYMENTS, FORFEITURES				
	(6) Total additions			7c(6)	629848
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	1083922
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	118182		
	(2) Administration charge made by carrier	7e(2)	962		
	(3) Transferred to separate account	7e(3)	253214		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	372358
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	711564

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

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

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan	**B** Three-digit plan number (PN) ▶
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN	001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
SOUTHERN ORTHOPEDIC ASSOCIATES SC	37-1395805

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

WELLS FARGO ADVISORS LLC

401 S TRYON ST 11TH FLOOR D1050-111
CHARLOTTE, NC 28081

34-1542819

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVEST ADVISOR	51420	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

GREAT WEST LIFE & ANNUITY INS

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

37-1395805

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORD-KEEPER	30745	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

BENEFIT PLANS PLUS, LLC

43-1829594

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	CONTRACT ADMIN	0	Yes [X] No [ ]	Yes [ ] No [X]	10000	Yes [ ] No [X]

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)

ADVISED ASSETS GROUP

8515 EAST ORCHARD RD
GREENWOOD VILLAGE, CO 80111

84-1532243

(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?
28	INVEST MGMT	5815	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
BENEFIT PLANS PLUS, LCC	13	10000

(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.
GREAT WEST LIFE & ANNUITY CO 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111 37-1395805	TPA ALLOWANCE PAYMENT

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

(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

2020

This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SOUTHERN ORTHOPEDIC ASSOCIATES SC

D Employer Identification Number (EIN)
37-1395805

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

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2015 TRGT DATE RETIR

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

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)
84-0467907-000	P	69295

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2020 TRGT DATE RETIR

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

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)
84-0467907-000	P	110073

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2025 TRGT DATE RETIR

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

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)
84-0467907-000	P	851529

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2030 TRGT DATE RETIR

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

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)
84-0467907-000	P	1542085

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2035 TRGT DATE RETIR

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

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)
84-0467907-000	P	414182

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2040 TRGT DATE RETIR

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

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)
84-0467907-000	P	7479219

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2045 TRGT DATE RETIR

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

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)
84-0467907-000	P	635658

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS 2050 TRGT DATE RETIR

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 762447

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS AMERICAN BALANCED R6

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1229897

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS CAPITAL WORLD G/I R6

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1073741

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPACIFIC GR R6

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1060962

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS FUNDAMENTAL INVESTOR

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1069032

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS GROWTH FUND OF AMER

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2733848

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS SMALLCAP WORLD R6

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 809510

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS WASHINGTON MUTUAL R6

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 360689

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK SMALL CAP GROWTH EQUITY I

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 889924

a Name of MTIA, CCT, PSA, or 103-12 IE: DODGE & COX STOCK

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1015842

a Name of MTIA, CCT, PSA, or 103-12 IE: HARTFORD MIDCAP R5

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 939350

a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS FLEXIBLE BOND I

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 870282

a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VALUE R6

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 881944

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO DEVELOPING MARKETS I

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 733661

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO OPPENHEIMER INTL GROWTH

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 478569

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE BLUE CHIP GROWTH

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 880165

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE REAL ESTATE

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 160519

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD 500 INDEX ADMIRAL

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 873463

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD EXTENDED MARKET IDX ADM

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 668860

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD REIT INDEX ADM

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 321018

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL CAP INDEX ADM

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1046573

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TOTAL BOND MARKET INDEX AD

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY

c EIN-PN 84-0467907-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 296719

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)

Part II **Information on Participating Plans (to be completed by DFEs)**
(Complete as many entries as needed to report all participating plans)

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

2020

This Form is Open to Public Inspection

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SOUTHERN ORTHOPEDIC ASSOCIATES SC

D Employer Identification Number (EIN)
37-1395805

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)	1547011	1444723
(2) Participant contributions	1b(2)	0	22698
(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)	398710	363708
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	29039895	30259055
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	454074	711564
(15) Other	1c(15)	6991663	8346191

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	38431353	41147939
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	38431353	41147939

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)	1444731	
	(B) Participants	2a(1)(B)	1098577	
	(C) Others (including rollovers)	2a(1)(C)	70791	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2614099
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)	18969	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		18969
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		5114319
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		1342857
d Total income. Add all **income** amounts in column (b) and enter total	2d		9090244
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6186227	
(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)		6186227
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		68489
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)	118942	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		118942
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		6373658
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2716586
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) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: KERBER, ECK & BRAECKEL LLP **(2)** EIN: 43-0352985

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		51706

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

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

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2020

This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
SOUTHERN ORTHOPEDIC ASSOCIATES 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SOUTHERN ORTHOPEDIC ASSOCIATES SC

D Employer Identification Number (EIN)
37-1395805

Part I Distributions

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

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

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

EIN(s): 84-0467907 34-1542819

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

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

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

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

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

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

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

6	a	Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a
	b	Enter the amount contributed by the employer to the plan for this plan year	6b
	c	Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation_____

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Financial Statements
and
Independent Auditors' Report

Southern Orthopedic Associates
401(k) Profit Sharing Plan
EIN 37-1395805 PN 001

December 31, 2020 and 2019

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*Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

keb

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Marion, IL 62959

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Independent Auditors' Report

The Plan Administrator
Southern Orthopedic Associates
401(k) Profit Sharing Plan
Herrin, Illinois

We were engaged to audit the accompanying financial statements of Southern Orthopedic Associates 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2020 and 2019, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Auditors' Responsibility
Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note E which was certified by Great-West Life & Annuity Insurance Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2020 and 2019, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Delinquent Participant Contributions and Schedule of Assets (Held at End of Year) for the year ended December 31, 2020 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Kerber, Eck & Braeckel, LLP

Marion, Illinois
October 15, 2021

Southern Orthopedic Associates
401(k) Profit Sharing Plan
EIN 37-1395805 PN001
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31

ASSETS	**2020**	**2019**
Investments (Note C)		
Insurance company pooled separate accounts	$ 30,259,055	$ 29,039,895
Participant-directed brokerage accounts	8,346,191	6,991,663
Unallocated insurance contract (Note D)	711,564	454,074
	39,316,810	36,485,632
Receivables		
Employer contributions	1,444,723	1,547,011
Participants contributions	22,698	-
Notes receivable from Participants	363,708	398,710
	1,831,129	1,945,721
NET ASSETS AVAILABLE FOR BENEFITS	$ 41,147,939	$ 38,431,353

The accompanying notes are an integral part of these statements.

Southern Orthopedic Associates
401(k) Profit Sharing Plan
EIN 37-1395805 PN001
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31

	2020	2019
Additions		
Investment income		
Participant-directed brokerage accounts	$ 1,342,857	$ 1,402,101
Pooled separate accounts	5,114,319	5,595,662
	6,457,176	6,997,763
Interest income on notes receivable from participants	18,969	22,621
Contributions		
Employer	1,444,731	1,547,011
Participants	1,098,577	1,147,755
Rollovers	70,791	132,000
	2,614,099	2,826,766
Total additions	9,090,244	9,847,150
Deductions		
Benefits paid to participants	6,186,227	851,941
Investment advisory and management fees	118,942	113,046
Distributions of participant loans	68,489	-
Total deductions	6,373,658	964,987
NET INCREASE	2,716,586	8,882,163
NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR	38,431,353	29,549,190
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	$ 41,147,939	$ 38,431,353

The accompanying notes are an integral part of these statements.

Southern Orthopedic Associates
401(k) Profit Sharing Plan
EIN 37-1395805 PN001
NOTES TO FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE A | DESCRIPTION OF THE PLAN

The following description of the Southern Orthopedic Associates 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

1. General

The Plan is a 401(k) defined contribution plan covering all eligible employees of Southern Orthopedic Associates, S.C. and Southern Illinois Orthopedic Center, LLC (the Company), and Massac County Surgery Center, LLC (d/b/a The Orthopedic Institute Surgery Center) who are at least 21 years of age or older and have completed one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Great-West Life & Annuity Insurance Company is the custodian for all assets and has authority to purchase and sell investments of the Plan subject to participant elections in accordance with provisions of the Plan agreement.

Highly compensated participants may elect to maintain participant-directed brokerage accounts with Wells Fargo Securities. Great-West Life & Annuity Insurance Company acts as the custodian for the individual participants' Plan assets and Wells Fargo Advisors executes investment transactions for the participants at their direction.

2. Contributions

All participants may make tax deferred cash contributions (subject to limitations imposed under the Internal Revenue Code (IRC)) under a salary deferral agreement into accounts administrated by Benefit Plans Plus (the Plan Administrator) or participant directed investment accounts. Participants may also make contributions to a Roth account (after-tax contributions) subject to IRC limitations. The Company may make matching contributions equal to a discretionary percentage of each participant's elective deferrals. In 2020 and 2019, the Company elected not to make any matching contributions.

For 2020 and 2019, the Company elected to make safe harbor contributions to eligible participants equal to 3% of compensation. Profit sharing contributions for 2020 and 2019 respectively, were equal to 2.000% of wages for non-owners, and a profit sharing contribution equal to 10.214% and 10.270% for owners under a New Comparability Plan, as defined by the Internal Revenue Service.

NOTE A | DESCRIPTION OF THE PLAN

2. Contributions

All contributions were based on cumulative maximum wages equal to $285,000 in 2020 and $280,000 in 2019.

3. Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's matching, safe harbor, and profit sharing contributions and the earnings on the individuals' investments. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

The contributions to the Plan, both employee and employer, are allocated to the various investments at the direction of the participant. Participants should refer to each mutual fund's prospectus for a description of the fund's investment objectives or other information readily available for non-mutual fund investments.

4. Notes Receivable from Participants

Participants may borrow from their fund accounts an amount greater than $1,000 but less than 50% of the participant's vested account balance. In no event can the participant borrow more than $50,000. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25% to 6.25%, which are commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions. Loan transfers are treated as a transfer to/from the investment fund from/to the Participant Loans. If a participant fails to make a required loan payment by the end of the calendar quarter following the calendar quarter in which the loan payment is due, they will be in default and the entire amount of the outstanding loan (plus accrued interest) will be taxed as a distribution.

NOTE A | DESCRIPTION OF THE PLAN

5. Vesting

Participants are vested immediately in their contributions, safe harbor contributions, employer matching contributions, and actual earnings thereon. Participants vest in profit sharing contributions and actual earnings thereon as follows:

Years of Service	Vested and Non-Forfeitable
Less than 2 years	0 %
2	20 %
3	40 %
4	60 %
5	80 %
6	100 %

6. Payment of Benefits

In the case of normal retirement, retirement due to permanent disability, death, or termination of employment, participants receive the value of their vested plan benefits in accordance with the provisions of the Plan in a lump-sum distribution.

7. Forfeited Accounts

Forfeitures of nonvested Company contributions may be used to reduce Company contributions or pay Plan expenses. The amount of nonvested forfeitures for the years ended December 31, 2020 and 2019 were $51,559 and $28,405 respectively.

8. Participant Hardship Withdrawals

A participant may withdraw from the Plan that portion of their account resulting from their elective deferrals in the event of undue hardship, as defined in the Plan.

9. Subsequent Events

Management evaluated all events and transactions that occurred after December 31, 2020, through October 15, 2021, the issue date of these financial statements.

NOTE B | SUMMARY OF ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of these financial statements follows.

1. Basis of Accounting

The Plan prepares its financial statements using the accrual basis of accounting.

2. Valuation of Investments

The fair value of participation units and shares owned by the Plan in separate accounts is based on the fair market value on the last day of the business year. 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 management determines the Plan's valuation policies utilizing information provided by investment advisers and custodians. See Note C for discussion on fair value measurements.

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

The unallocated insurance contracts are valued at contract value, which approximates fair value as estimated by Great-West Life & Annuity Insurance Company (Insurer). Contract value represents contributions made under the contracts, plus interest at the contract rate, less funds used to pay retirement benefits.

3. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE B | SUMMARY OF ACCOUNTING POLICIES

4. Contributions Receivable

The 2020 employer safe harbor and profit sharing contribution of $1,444,723 was remitted to the Plan in September 2021. The 2019 employer safe harbor and profit sharing contribution of $1,547,011 was remitted to the Plan in September 2020.

5. Payments of Benefits

Benefits are recorded when paid.

6. Administrative and Investment Expenses

It is the policy of the Plan that certain administrative expenses pertaining to the Plan be paid by the Company. The participant directed brokerage accounts incur management and transaction related costs. These costs are deducted directly from the related participant account.

7. Participant Loans

Loans to 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. Delinquent loans to participants are recorded as a distribution based upon the terms of the plan document. No allowance for credit losses has been recorded as of December 31, 2020 and 2019.

NOTE C | 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 the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Quoted prices in active markets for identical assets or liabilities.

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 Unobservable inputs supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

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 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, 2020 and 2019.

Pooled separate accounts: Through a group annuity contract, pooled separate accounts are invested in mutual funds that are registered with the Securities and Exchange Commission and required to publish their daily net asset value (NAV) and to transact at that price. Participants do not purchase shares of the mutual fund directly; they purchase units of the fund in the pooled separate account, based on the unit value on the day of the purchase or contribution. Units of pooled separate accounts are stated at fair value as determined by the issuer of the account based on the fair value of the underlying investments. Individual participant accounts invested in the pooled separate accounts are maintained on a unit value basis.

NOTE C | FAIR VALUE MEASUREMENTS

Participant Directed Brokerage Accounts: Accounts consist of common and preferred stock (equity investments), corporate bonds, government bonds and mutual funds. Mutual funds are valued at the net asset value ("NAV") of shares held by the account at year end. Assets are valued using the observable inputs set forth by major debt and equity markets upon daily settlement.

Input levels by investment category of the Plan's net assets at December 31, 2020 are as follows:

Investment Category	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	$ 7,070	$ -	$ -	$ 7,070
Mutual Funds	38,598,176	-	-	38,598,176
Total investments at fair value level	$ 38,605,246	$ -	$ -	$ 38,605,246

Input levels by investment category of the Plan's net assets at December 31, 2019 are as follows:

Investment Category	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	$ 2,256	$ -	$ -	$ 2,256
Mutual Funds	36,029,302	-	-	36,029,302
Total investments at fair value level	$ 36,031,558	$ -	$ -	$ 36,031,558

NOTE D | INVESTMENT CONTRACT WITH INSURANCE COMPANY

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

NOTE E | INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

The following unaudited information included in the accompanying financial statements and supplemental schedule was obtained from information supplied to the plan administrator and certified as complete and accurate by Great-West Life & Annuity Insurance Company (the custodian of the Plan):

	2020	2019
Investments and loans, at fair value	$ 38,968,954	$ 36,430,268
Investments, at contract value	$ 711,564	$ 454,074
Investment income	$ 6,476,145	$ 7,020,384

NOTE F | PARTY-IN-INTEREST TRANSACTIONS

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee association or relatives of such persons.

The Plan invests in certain funds of the Plan custodian. In 2020 and 2019, Great-West Life & Annuity Insurance Company was the custodian of the Plan's assets and is considered a party-in-interest as defined by ERISA. As of December 31, 2020 and 2019 the Plan assets held by Great-West totaled $39,680,518 and $36,884,342.

NOTE G | PLAN TERMINATION

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

NOTE H | TAX STATUS

The Plan constitutes a prototype non-standardized safe harbor cash or deferred profit-sharing and 401(k) plan whose basic design was approved by the Internal Revenue Service as of October 29, 2008 as satisfying the requirements of ERISA. The approval of the general form of the prototype plan by the Internal Revenue Service does not constitute a determination letter or ruling as to whether the actual Plan qualifies under the Internal Revenue Code Section 401(a). The Plan's administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe the Plan, as designed, is qualified and tax-exempt as of the financial statement date.

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 taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE I | RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for plan benefits. As of the date of this report, the current economic environment has increased the degree of uncertainty.

NOTE G | CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT

On March 27, 2020, the CARES Act was signed into law and, among other things, included several temporary relief provisions available to tax-qualified retirement plans and their participants. Plan management evaluated the relief provisions available to plan participants under the CARES Act and implemented the provisions.

Supplemental Schedules

Southern Orthopedic Associates
401(k) Profit Sharing Plan
EIN 37-1395805 PN 001
SCHEDULE H, LINE 4a; - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
December 31, 2020

Participant Contributions Transferred Late to Plan for Plan	Total that Constitute Nonexempt Prohibited Transactions				Total Fully Corrected Under VFCP and PTE 2002-51
Check here if late participant loan repayments are included:	Contributions Not Corrected		Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
	$ 2,286	*	$ -	$ -	$ -
	$ 282	*	$ -	$ -	$ -
	$ 16,934	*	$ -	$ -	$ -
	$ 1,752	*	$ -	$ -	$ -
	$ 19,292	*	$ -	$ -	$ -
	$ 2,168	*	$ -	$ -	$ -
	$ 2,491	*	$ -	$ -	$ -
	$ 6,501	*	$ -	$ -	$ -

* Indicates delinquent participant contributions from the 2020 Plan year.

Southern Orthopedic Associates
401(k) Profit Sharing Plan
EIN 37-1395805 PN 001
SCHEDULE H, LINE 4i;- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2020

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Great-West Life & Annuity Insurance Company	Unallocated Insurance Contract:		
		Key Guaranteed Portfolio Fund	**	$ 711,564
*	Great-West Life & Annuity Insurance Company	Pooled Separate Accounts:		
		American Funds 2015 Target Date Retirement	**	69,294
		American Funds 2020 Target Date Retirement	**	110,073
		American Funds 2025 Target Date Retirement	**	851,529
		American Funds 2030 Target Date Retirement	**	1,542,085
		American Funds 2035 Target Date Retirement	**	414,182
		American Funds 2040 Target Date Retirement	**	7,479,219
		American Funds 2045 Target Date Retirement	**	635,658
		American Funds 2050 Target Date Retirement	**	762,447
		American Funds American Balanced R6	**	1,229,897
		American Funds Capital World Growth and Income	**	1,073,741
		American Funds Europacific Growth	**	1,060,962
		American Funds Fundamental Investors R6	**	1,069,032
		American Funds Growth Fund of America R6	**	2,733,848
		American Funds Small Cap World	**	809,510
		American Funds Washington Mutual R6	**	360,689
		Blackrock Small Cap Growth Equity	**	889,924
		Dodge and Cox Stock	**	1,015,842
		Hartford Mid Cap R5	**	939,350
		Invesco Oppenheimer Developing Mrkts R6	**	733,661
		Invesco Oppenheimer Int'l Growth R6	**	478,569
		Janus Flexible Bond I	**	870,282
		MFS Funds Value	**	881,944
		T. Rowe Price Blue Chip Growth	**	880,165
		T. Rowe Price Real Estate	**	160,519
		Vanguard 500 Index Admiral	**	873,463
		Vanguard Extended Market Index	**	668,860
		Vanguard REIT Index	**	321,018
		Vanguard Small Cap Index	**	1,046,573
		Vanguard Total Bond Market Index Admiral	**	296,719
				30,259,055

Southern Orthopedic Associates
401(k) Profit Sharing Plan
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December 31, 2020

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Wells Fargo	Participant-directed brokerage accounts:		
		JP Morgan 100% US Treasury Securities	**	7,070
		Morgan Stanley INSTL FD INC CAP Growth Port CL I	**	285,550
		Large Cap Growth FD ADV Class	**	276,117
		Franklin Custodian FDS INC Franklin Dynatech FD ADV CL	**	389,274
		Janus Henderson Funds Enterprise FD Class I	**	203,517
		Morgan Stanley Instl fd Inc - Global Oppty Port Class Instl	**	433,903
		Lord Abbett Growth Leaders FD CL I	**	316,442
		Pioneer Fundamental Growth FD CL Y	**	259,135
		Pioneer Equity Income FD CL Y	**	177,978
		Putnam Equity Income Fund CL Y	**	274,613
		Putnam Growth Opportunities CL Y	**	44,265
		Putnam Income FD INC CL Y	**	147,075
		Pioneer Strategic Income FD CL Y	**	148,554
		George Putnam Balanced Fund - SH Ben Int CL Y	**	180,407
		Fidelity Advisor Growth Opportunities FD CL I	**	105,830
		Fidelity Advisor Service II Advisor Balances FD CL I	**	184,941
		Morgan Stanley Discovery Portfolio Class I	**	151,211
		Invesco Comstock Fund Class Y	**	93,236
		American Funds The Bond Fund of America Class F2	**	231,414
		Goldman Sachs TR Finl Square Treas Instrs Fd Instl Cl	**	22,787
		American Funds Growth Fund of Americ CL F2	**	522,503
		Hartford Mutl Fds Inc Midcap Fund Class I	**	139,396
		American Funds New World Fund CL F2	**	351,543
		American Funds Washington Mutual FD F2	**	708,076
		Invesco Oppenheimer Developing Markets Fund Class Y	**	260,559
		Jensen Portfolio Inc Class I SHS	**	260,689
		John Hancock Funds III Disciplined Value Mid Cap FD CL I	**	340,087
		Wells Fargo Fds Tr Special Small Cap Value Instl CL	**	301,450
		Wells Fargo Diversified Capital Builder Fund-Class Inst	**	169,717
		American Funds Europacific Growth Fund Fund Class F-2	**	464,264
		PIMCO Fds Pac Invt Mgmt Ser Emerging Mkts Bd Fd Instl CL	**	88,669
		PGIM High Yield CL Z	**	87,719
		Smallcap World Fd Inc CL F2	**	192,803
		T Rowe Price Mid-Cap Growth Fund Inc	**	83,157
		Transamerica FDS Multi Managed Balanced Class I	**	180,441
		Transamerica FDS CAP Growth Class I	**	46,074
		Artisan Funds Artisan Small Cap Fund Advisor Class Shares	**	215,725
				8,346,191
		Participant Loans (Interest rates 4.25% to 6.25%)	-0-	363,708
				$ 39,680,518

* Party-in-interest
** Investments are participant-directed, therefore, historical cost information is not required

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